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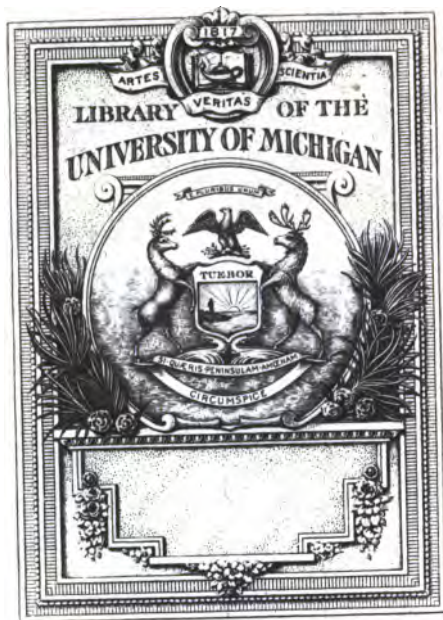
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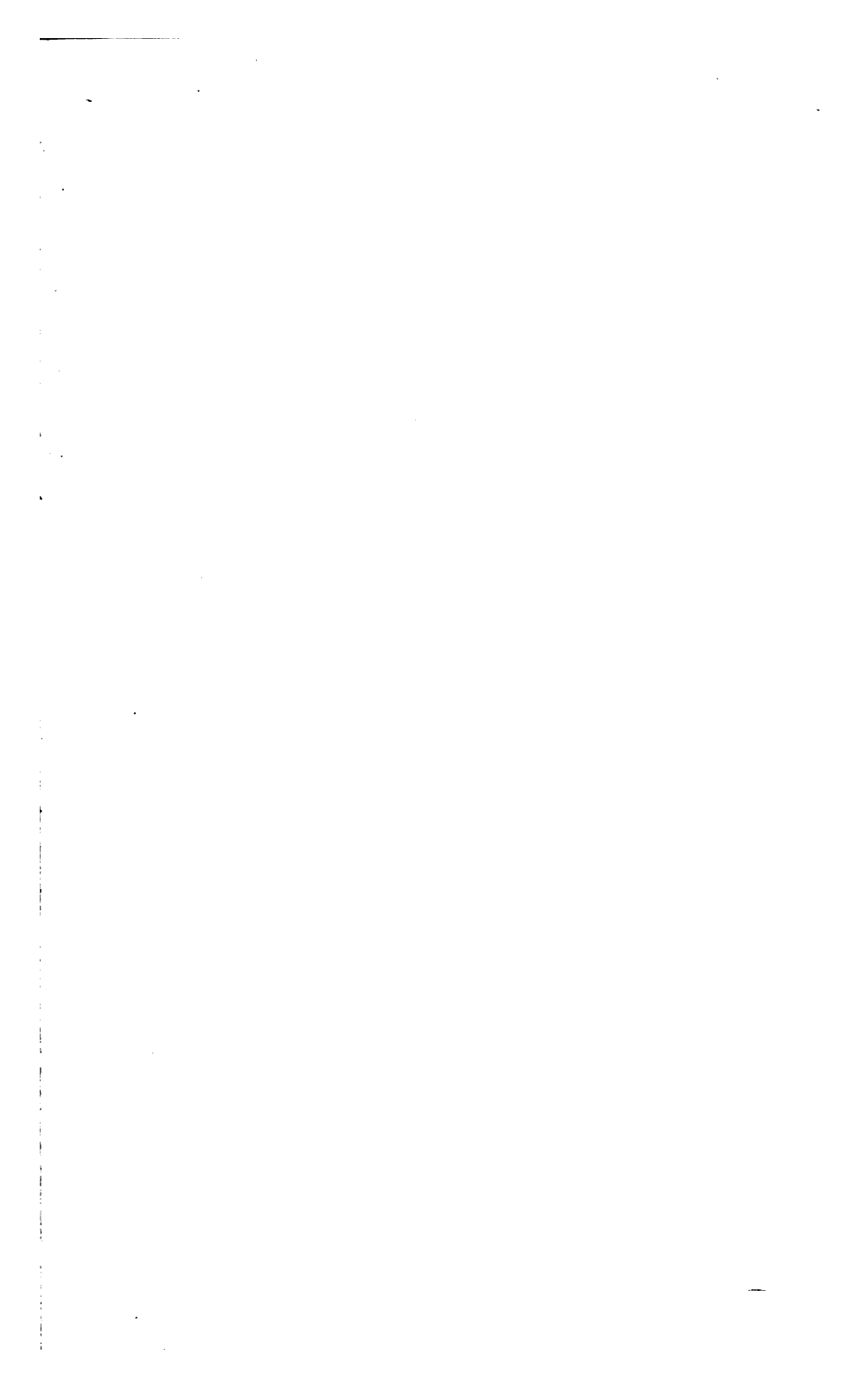
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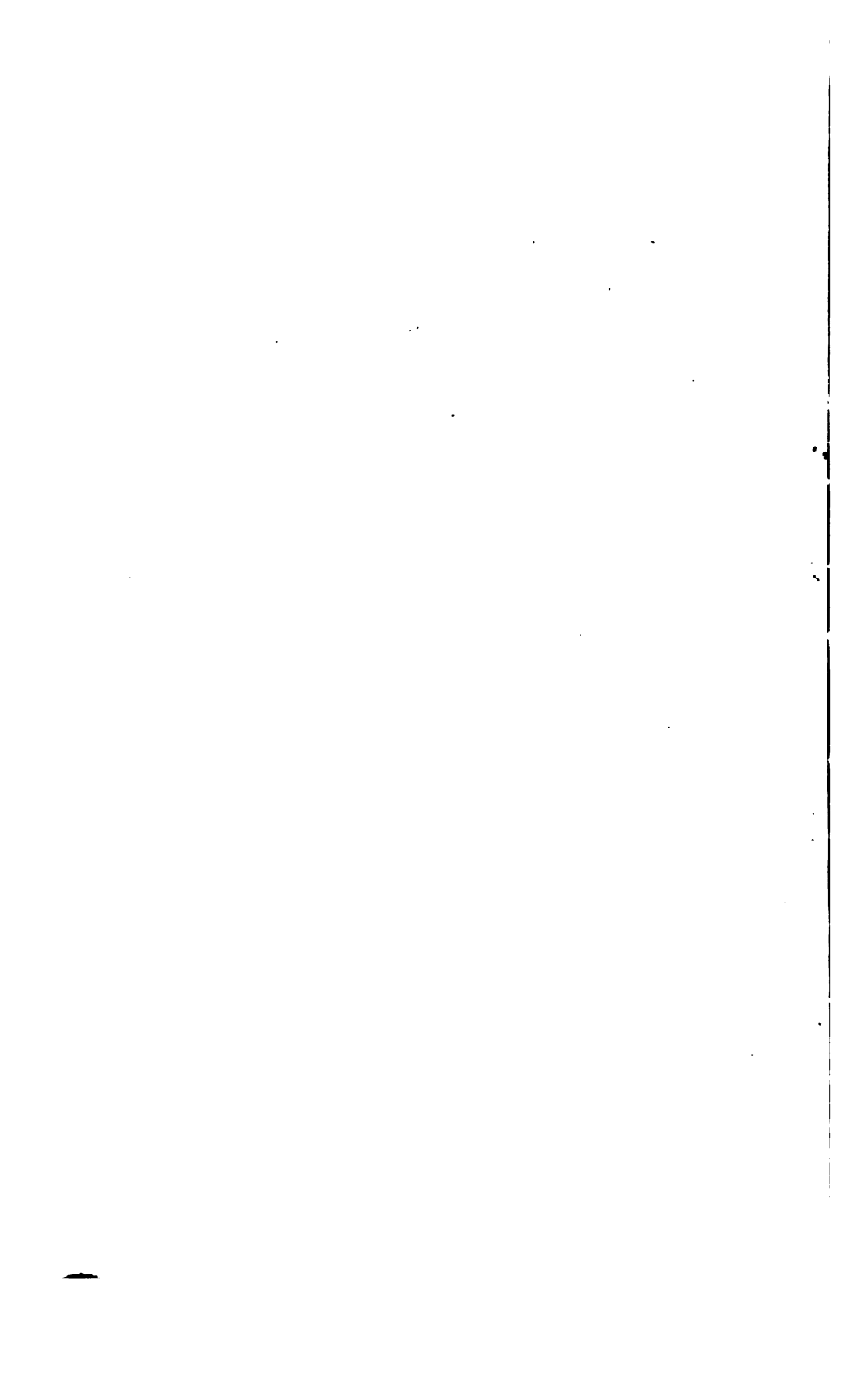
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JOURNAL OF THE SENATE

OF THE

STATE OF MICHIGAN,

AT THE

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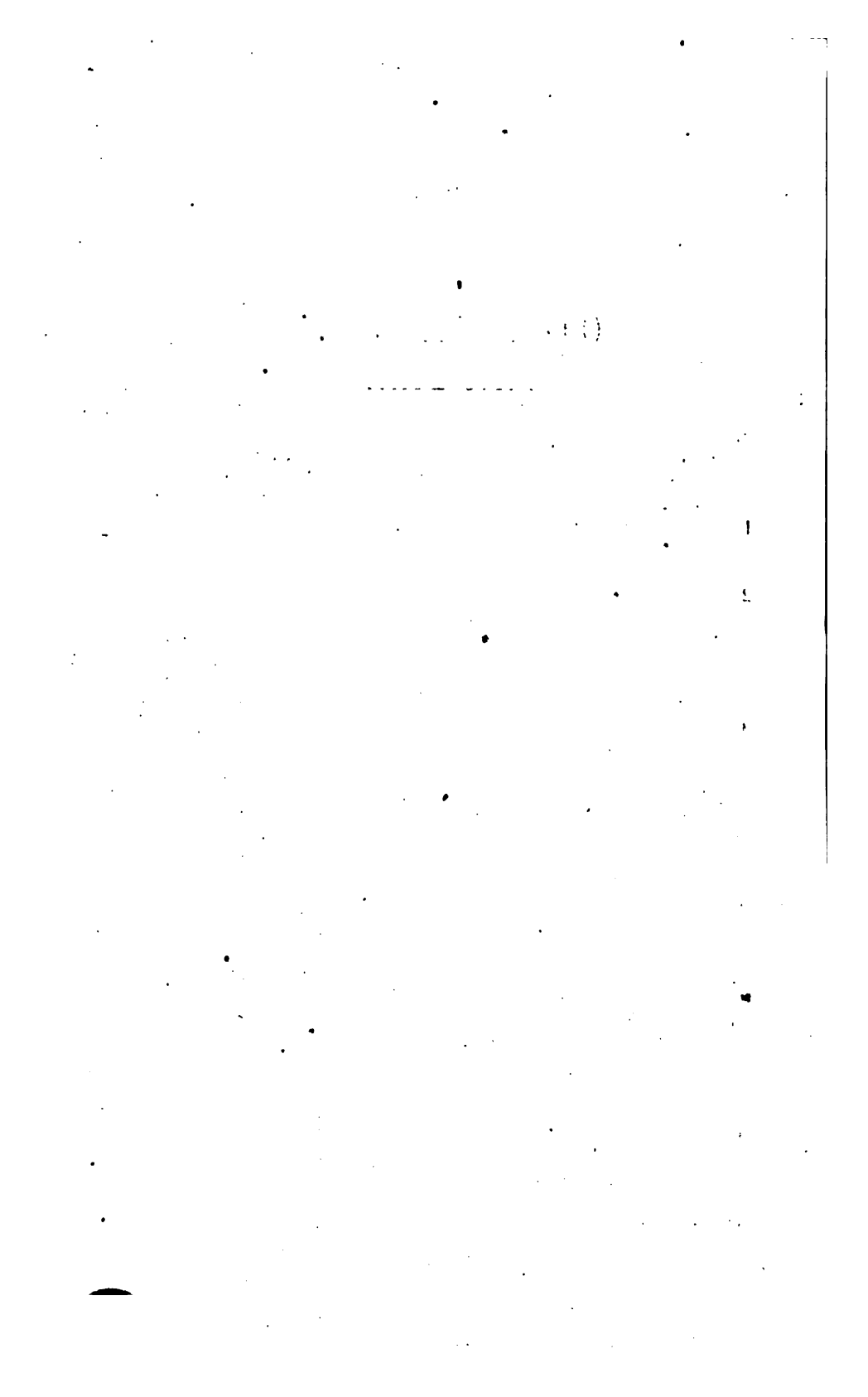
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TO THE
MEMBER

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SENATE DOCUMENTS.

[No. 8.]

REPORT of the Special Committee appointed to inquire into the Military expenditures of the State during the last year.

To the Attorney General of the State of Michigan :

The Special Committee appointed under the resolution of the Senate, on the seventeenth day of January, A. D. 1862, to whom was referred the duty to investigate and inquire into the military expenditures of the State, during the last year, with powers to send for persons and papers, also to sit during the recess, and make their report to you, have had the same under consideration, and would respectfully report the result of their labors agreeable to said resolution.

The view the committee have taken of the matter referred to them, the subject involved not only an enquiry as to the amount expended in the military operations of the State, the manner and method of its expenditure, but more particularly the administration of this branch of the public service, whether it has been conducted with that prudence and economy the people had a right to expect and demand from their servants, in a de-

partment rendered suddenly so important and expensive by the emergency in which the State, in common with the nation, has been placed, to resist treason and its abettors in open armed rebellion against the government.

The range of this inquiry, in the opinion of the committee, became the more necessary, as the investigation ordered by the Senate was induced, if not originated, from a feverish excitement of the public mind, to an extent that seemed to demand particular investigation; whether this branch of the public service had been conducted with that economy and fidelity its magnitude and importance required, or on the other hand whether incapacity, fraud and speculation had marked the course of these public servants, that should justly subject them to censure?

Justice, therefore, not only to the State but also to the officers having charge of this branch of the public service, seemed to demand a thorough and extensive investigation by the committee, that should place within their scrutiny all the facts and expenditures connected with these departments.

In carrying out this plan of investigation, much more time has been consumed than the committee had hoped and expected would be necessary, and more than the Senate could have originally anticipated, limiting, as they did by their resolution, the compensation of the committee to twenty days. In the performance of these duties, they have necessarily consumed over double the time limited therein, being determined to perform the duties in a manner its importance seemed to demand, and as contemplated by the Senate in ordering the same.

In the discharge of these duties, and in pursuance of the foregoing plan, the committee have made a careful and detailed examination of all claims and accounts paid or allowed for military expenditures, incurred in the raising, equipping, and bringing into service the military force of the State, authorized and required in the suppression of the present rebellion, which at *that time* threatened the overthrow of our government, and herewith exhibit a detailed statement of the same, showing the

different branches of the service in which these expenditures have been incurred, and to whom the money has been paid, thereby placing before the public a correct record of the disbursements, giving them an opportunity for examining for themselves.

If errors should appear in any of the claims which have been paid for recruiting expenses, which forms an important item in connection with these expenditures, incurred in every part of the State, your committee have, as far as possible, given the names of the parties receiving the same, and their respective companies and regiments, that they may individually, be held responsible, for any overcharge or fraud which may have eluded the vigilance of the Board in auditing the same, the certificate of the proper officers being the only evidence to them of its correctness, but in many instances large deductions have been made.

For the purpose of investigating the fidelity of the officers and agents engaged in the administration of the military departments of the State, the committee have had before them witnesses, whose examination, on oath, they herewith submit. This proceeding has considerably protracted the labors of the committee, but it was, in their opinion, necessary for two reasons, and in accordance with the resolution:

First. To satisfy the public demand for the truth in the matter;

Second. To either exonerate the officers and agents engaged in this branch of the public service, from charges or imputations of fraud and collusion, in the awards of contracts and furnishing supplies, or incapacity and infidelity in the discharge of the duties assigned them, as alleged, or to establish the same, and expose to the public those who have been dishonest and unfaithful to their trust.

In the opinion of the committee the result has fully justified the wisdom of the measure, and the consumption of the extra time and labor required for its accomplishment. On the subject of the capacity and fidelity of the officers and agents en-

gaged in this branch of the public service, this examination has fully established the opinion of the committee, as they think it will that of an intelligent public, when they shall have examined the testimony and other matter herewith submitted.

The entire military force raised by this State, the expense of which forms the subject of inquiry under the resolution of the Senate authorizing this committee, consists of eleven regiments of infantry, the Coldwater light artillery, and one company of Berdan's sharpshooters. The two latter companies, the State, in the first instance, furnished for the sharpshooters their arms, and for the artillery their horses, at an aggregate expense of fifteen thousand three hundred and twenty-eight dollars, (\$15,328.) In addition to this expense is that also of the camp of instruction, all of which would make the military operations of the State equivalent to twelve regiments of infantry.

The exact amount this force has cost the State cannot be determined, as there still remains in the hands of the Quartermaster some claims which have not yet been audited by the Board; but from a careful examination and estimate of all outstanding accounts pertaining to these expenditures, furnished this committee, it is confidently believed, will not exceed fifteen thousand dollars, (\$15,000.) This, added to the tables herewith submitted, will make the total expenditure by the State for recruiting, transportation, subsistence, clothing, pay and every other expense connected in any way with the military department of the State, the sum of six hundred and nine thousand nine hundred and sixty-five dollars and fifty-five cents, (\$609,965 55,) or fifty thousand eight hundred and thirty dollars and forty-six cents (\$50,830 46) to each regiment.

A large proportion of the expenditures embraced in this amount have been paid in the bonds of the State at their par value, while their market value for a long time, owing to the general unsettled state of financial matters at that time, did not exceed eighty-five (85) cents on the dollar. Could this, have been otherwise, and all payments made in money, a very

large saving to the State from the above amount would have been the result.

The committee have every reason to believe, and think they can state upon the best authority, that no troops have gone into the field better clothed and equipped than the soldiers of our State, and with that economy which will compare favorably with any State in the Union. Michigan has a just right to be proud of her soldiers, both in appearance and noble bearing in duty, whenever and wherever their services have been demanded.

In the prosecution of their inquiries the committee have been led to some extent, and as far as circumstances would permit, to institute a comparison of the relative cost of the troops of Michigan and those of other States. To this end they have corresponded with the quarter-master departments of several adjoining States, but from none of them have they been able to obtain that accurate information they could have desired. The only comparison, therefore, which the committee can institute relates to Wisconsin, which is furnished the committee as approximating to an average of eighty thousand dollars a regiment. Other Western States, estimating from incomplete tables furnished, embracing only a portion of the consequent expenditures, will nearly equal this amount; while the average cost of the same in Michigan is only fifty thousand eight hundred and thirty dollars and forty-six cents, (\$50,830 46,) showing a direct saving to this State, in the raising of her troops, of the sum of twenty-nine thousand one hundred and sixty-nine dollars and fifty-four cents (\$29,169 54) to each regiment, or a total of three hundred and fifty thousand and thirty-four dollars and forty-eight cents (\$350,34 48) on the entire force of the State, which, in the opinion of the committee, shows, to some extent, the interests of the people have been well guarded by those entrusted with the performance of the duties of this branch of the public service.

In the progress of their examination, the committee have met with but one thing that, in their opinion, is of sufficient impor-

tance for special allusion, which is the composition and payment of the Military Contract Board.

The objection to this rests not on the utility of such a board, or the qualifications of the persons who have constituted the same, but upon the legal composition and payment of the same out of the public treasury.

By the act of the special session of the legislature of 1861, the Governor was authorized and required to select and appoint from the commissioned officers of the ten regiments by that act provided, three competent officers, who should compose a board to be known as the Military Contract Board, which board, so composed, were required to supervise and approve all contracts made in behalf of the State, in relation to all expenses of troops authorized by said act. For the payment of this Board no provision was made excepting that which they would be entitled to as officers of the military force therein contemplated, from which they were to be detailed for this particular service. The Governor, instead of detailing officers from these regiments, for this duty, appointed said Board from the officers of his staff, and they have been paid up to the time of the discontinuance of said Board, at a rate of pay designed by law for their respective grades, thereby creating an expenditure not contemplated by the provisions of said act, and, in the opinion of the committee, in excess of the duties performed. The committee are aware and fully advised from their examination of the whole matter, that the Board so composed have rendered valuable and essential service to the State, and in their opinion, *this error is properly chargeable to the provisions of the law itself*, demanding the appointment from the military force authorized by that act, The peculiar situation of these regiments, some of which have been located in the interior of the State, made it practically impossible to select a competent and efficient board from those officers, while duty to their respective regiments demanded them at their posts, leaving the alternative of either abandoning the idea of such a board or appointing them from sources other than those contemplated by law. The recurrence of this

difficulty is now obviated by the law of the last extra session of the legislature, which abolishes said board, the duties of such a board being no longer required.

The committee herewith submit a copy of the charges and specifications submitted to them for their investigation, which has formed the basis of the examination of the witnesses by the committee. In general these charges are preferred against the Quarter-master General, charging him with fraud and collusion in the letting and award of contracts, purchasing and furnishing of supplies.

To close this report without referring to the subject would be doing great injustice to that officer.

This branch of the public service has been conducted by and under the control of the Military Contract Board from the 16th day of May, 1861, since which time no contract has been entered into or would have been binding against the State for military expenditures, except by the authority of said Board, thereby entirely exonerating him from the charges preferred.

As the result of the entire investigation of the committee into the matters referred to them by the above resolution, they have unanimously come to the following conclusion:

1st. That the military expenditures of the State during the past year have been conducted with ability and fidelity, and that strict economy has generally characterized every branch of the service.

2d. That the several officers and agents having charge of the details of these expenditures, are justly entitled to the confidence of the people of the State, as having discharged their duties impartially, honestly and faithfully.

All of which is respectfully submitted.

JOHN G. OWEN,
WM. BAKER,
WM. ADAIR,

Senate Investigating Com. on Military Affairs.

Detroit, March 20, 1862.



COPY OF CHARGES PRESENTED TO THE COMMITTEE.

1st. Mr. William Sayles will prove, under oath, that he offered to make canteens at forty (40) cents; that Tefft got forty-five (45) cents for the same articles, and had them made to a great extent before the time was up for receiving proposals.

2d. He offered to make saucepans at twenty-nine (29) cents. Tefft got thirty-eight (38) cents, and was busy making them while proposals were asked for. Mr. Sayles was told by Mr. Palmer, of the Quarter-master department, that Governor Blair ordered the work given to Tefft.

3d. He (Sayles) refused to make the pans because he could not get the canteens, being the lowest bidder.

4th. No samples were shown till the last day on which proposals could be received.

5th. That only from Wednesday to Saturday was given to make all that was needed of the above articles for three regiments. This was done to cover up the fraud practiced on bidders, and prevent them from taking the contracts.

6th. The tin put into the pans was much inferior to the sample other bidders would be compelled to furnish.

7th. Mr. Welch informed him that he paid Fountain for a contract three hundred and eighty (\$380) dollars.

8th. Amberg & Co. say they offered to furnish uniforms at seventeen dollars and fifty cents (\$17 50) that were given to other parties at nineteen (\$19 00) dollars. (See Croul's testimony.)

9th. A. C. McGraw & Co. offered to furnish boots at three

dollars and fifty cents, (\$3 50,) regular army pattern. Other parties were allowed to furnish slop work boots at four dollars, (\$4 00)*

10th. In the early part of the furnishing, it was a common practice to keep samples of stuff wanted till about the last day, so that the favorites of the Quarter-master could defraud the people.

11th. Ask Sykes whether or not he made Mrs. Fountain a present of a sewing machine? and if he did, what was its value?

12th. Mr. Welch paid Mr. Fountain three hundred and eighty (\$380) dollars in cash for a contract, and told Mr. White or Whiting, in Capt. Mizner's office, that he did so.

13th. Mr. Moses, of the firm of Lewis & Moses, knows in regard to the contracts for clothing with S. Sykes, and will prove that money was paid by Sykes for said contracts, either personally or through a friend.

14th. G. C. Jones got a full suit of clothes for helping a man named Heineman to get a contract from Fountain.

15th. Mr. Moses will prove that goods paid for as all woolen were part cotton, and that the inspector, Mr. Rood, passed them as woolen goods, knowing they were not.†

* Boots have not been furnished to any of the regiments raised by authority of this State.

† Mr. Rood is inspector of clothing furnished under United States contracts, and has been in no way connected with our State clothing contracts.

TESTIMONY.

TESTIMONY taken before the Committee of Investigation of the Senate.

February 13, 1862.

HAYVEY T. LEE, SWORN.

Question. Where do you reside?

Answer. At Byron, Shiawassee county.

Question. How long have you resided there?

Answer. Have resided there for fifteen years.

Question. Are you acquainted with Capt. Burnett?

Answer. I am. Capt. Burnett was recruiting for a Company in the 10th Regiment.

Question. Did you board any of his men?

Answer. I boarded some of them.

Question. Do you know the names of the recruits you boarded?

Answer. I do not know their names, but will be able to give them this evening.

Question. Do you know the number of days you boarded said recruits?

Answer. I do not.

Question. Did you make any contract with Capt. Burnett to board his men; if so, at what price?

Answer. I did. The price was to be 30 cents per day, or \$2 10 per week.

Question. Did the above price include their lodging?

Answer. It did, so far as they lodged with me.

Question. Was there any understanding between you and the Captain how you were to be paid, or when?

Answer. I was to wait and take my pay from the State.

Question. Have you ever presented your claim for their board to the State?

Answer. Yes, or another did it for me at my instance.

Question. Who was the individual that did it for you?

Answer. It was Mr. Sprague, of the firm of Perkins & Sprague, of Detroit.

Question. Do you remember the amount of the claim for boarding Capt. Burnett's men that you presented?

Answer. If my memory serves me, it was between one hundred and eighty-four and five dollars.

Question. Have you ever received your pay, if so, what amount did you receive?

Answer. I sold the account to Perkins & Sprague for the face of it in goods.

Question. Will you be here when Capt. Burnett arrives, if within 48 hours, and adjust this account with him or come before this committee with him?

Answer. I will.

HARVEY T. LEE.

NOTE.—Capt. H. R. Burnett made his appearance before the Committee. The matter of Harvey T. Lee, aforesaid, was adjusted by the said parties, reimbursing the State with \$92 40, which has been approved by the Military Board as a just claim, and due from the State to the said Harvey T. Lee, being a reduction of one-half of the original allowance. This overcharge occurred from a failure on the part of said Lee to deduct from his account the time any of the said recruits were absent, he having charged their entire time, from the date of enlistment until they went into camp at Flint, which was incorrectly certified to by Capt. Burnett without his knowledge. The facts afterwards coming to the knowledge of the Q. M. General, payment was stopped and the claim properly adjusted.

SAMUEL PHELPS, SWORN.

Question. Where do you reside?

Answer. In the city of Detroit.

Question. Have you bid for and received any contracts for subsisting the troops?

Answer. I have.

Question. Do you recollect the time of taking the first contract?

Answer. I do not. But it was in the forepart of May last.

Question. Was the contract advertised for?

Answer. It was.

Question. Who was the contract made with?

Answer. It was made with the Quarter-master General, and approved by the Contract Board.

Question. Do you recollect at what price?

Answer. It was made at thirty-five cents per day for subsisting both officers and men of the 2d regiment. The articles to be furnished by me, aside from subsistence, were straw, wood, soap and candles.

Question. Which was the next regiment you subsisted?

Answer. It was the Camp of Instruction.

Question. At what price were you to do it for?

Answer. At (28) twenty-eight cents per day.

Question. What was the next regiment?

Answer. It was the 5th regiment. It was a verbal contract at the time; it may have been written afterwards. It was for uncooked rations.

Question. How long was it before they commenced on rations?

Answer. My impressions are it was four or five weeks.

Question. Did you furnish the rations for the 5th regiment?

Answer. I was to supply them entire till they were mustered into the United States service, at eighteen cents per raw rations, Michigan State bonds at par; but the State not having their mess pans and other fixtures, I furnished them at thirty cents per day with cooked rations, State bonds at par.

Question. What was the next regiment you furnished?

Answer. It was the 9th regiment.

Question. What did you get per day?

Answer. It was for raw rations, and at (14) fourteen cents per day.

Question. Do you remember what your bid was for raw rations?

Answer. It was (14) fourteen cents per diem, State bonds at

par. The business was done with or through my brother William, acting for me.

Question. Has your brother had a joint interest in these contracts?

Answer. He has—as William Phelps & Co.

Question. Has any other party had any interest in these contracts?

Answer. Yes—H. R. Johnson.

Question. Do you know any man by the name of W. H. Brace?

Answer. I do. He is a clerk in the employ of Wm. Phelps & Co.

Question. Do you know of his ever having made any bids for subsisting any of these regiments?

Answer. I have understood he did for the 9th regiment.

Question. Do you know what his bid was?

Answer. I do not. I may have known at the time.

Question. Did you ever have any conversation with him at the time of bidding for these contracts?

Answer. I did not.

Question. Did you have any conversation with Wm. Phelps & Co., or any others interested, on the same subject.

Answer. I did not previous to the letting of the contract.

Question. Did you subsist any other regiment of this State?

Answer. I did not.

Question. Did you ever have any conversation with the Quartermaster General or Contract Board previous to letting of these contracts?

Answer. I did not.

Question. Was you ever made acquainted with the bids of any other bidder previous to the awarding of any contracts?

Answer. Upon reflection I may have had. The bid was made known to me by my brother, Wm Phelps. He stated he was informed by the Contract Board that there was a bid in from irresponsible parties, lower than mine. General A. S. Williams was present and suggested to my brother I had better modify

my bid so as to make it 28 cents per ration instead of 30 cents, which I consented to do. If not so modified the Contract Board informed me they would be compelled to advertise for new proposals.

Question. Were you ever at any other time made acquainted with any other bid?

Answer. No.

Question. Was there ever, to your knowledge, any money or other property of any description, directly or indirectly, given or paid to the Contract Board or either of them, or to the Quarter-master General, or any other person, to influence said Contract Board or Quarter-master General to award any contract to you?

Answer. No.

SAMUEL PHELPS.

February 14, 1862.

WILLIAM PHELPS, SWORN.

Question. Where do you reside?

Answer. In this city.

Question. What is your occupation?

Answer. I am a merchant.

Question. Have you taken or made any contract with this State.

Answer. The firm of Wm. Phelps & Co. took a contract in April last, for subsisting the first regiment of Michigan infantry.

Question. At what price?

Answer. At 49 cents per ration, with fuel for-quarters, together with soap, lights, and straw for bedding.

Question. Was proposals advertised for?

Answer. It was.

Question. Did your firm take any other contract?

Answer. They did not. We were required to furnish the tables, cooking utensils, and the entire outfit for subsisting the

first regiment; and after furnishing rations for about two weeks at 49 cents, the Quarter-master General stated the regiment would stop longer than was anticipated, and requested a reduction to 40 cents per ration for the balance of the time, to which we consented.

Question. Have you had any interest in any other subsistence contract?

Answer. Yes.

Question. In whose contracts have you had an interest?

Answer. In the contracts of Samuel Phelps.

Question. Did any other party or parties have any interest, if so, who?

Answer. H. R. Johnson.

Question. What was the interest of the parties?

Answer. A joint interest.

Question. How many contracts with Samuel Phelps did you have an interest in?

Answer. Second regiment, Camp of Instruction, 5th and 9th regiments.

Question. How were these contracts let?

Answer. By public proposals for bids.

Question. Who awarded these contracts?

Answer. They were awarded by the Contract Board.

Question. Who made these proposals for Samuel Phelps?

Answer. I did by the direction of Samuel Phelps.

Question. Do you recollect what your bid was, for the 9th regiment?

Answer. It was at 15 cents for raw rations, payable in State bonds at par.

Question. Do you know of any lower bid at that letting?

Answer. I do. By the request of H. R. Johnson, Mr. John Evans put in a bid for Samuel Phelps at 14 cents, payable in State bonds at par, and of Wm. H. Brace at 14½ cents, which was also made for Samuel Phelps.

Question. How came the contract to be awarded to Samuel Phelps?

Answer. The contract having been awarded to John Evans, it was transferred to S. Phelps by John Evans' request.

Question. Do you know of any lower bid than Samuel Phelps' at any other letting where the contract was awarded to him?

Answer. I was informed there was a lower bid for the Camp of Instruction, by Oxford & King.

Question. Do you recollect what your bid was?

Answer. It was 30 cents for cooked rations, and Oxford & King's at 27 cents.

Question. How came that contract to be awarded to S. Phelps when there was a lower bid?

Answer. After the bids were opened I was requested to appear before the Board, as agent for S. Phelps. The Board informed me there was a bid at 27 cents, but they did not consider the parties were responsible, and that if S. Phelps would take the contract at 28 cents, the Board would give it to him, but if S. Phelps would not take it at 28 cents, they should readvertise for proposals. I consented to take the contract for S. Phelps.

Question. Did you have any interest in any contracts for subsisting any other regiments of this State?

Answer. Not any, except we furnished rations for a few recruits of the 10th and 1st Regiments, quartered at Fort Wayne.

Question. Was you ever made acquainted by the Contract Board or Quarter-master, or any other person connected with either of those departments, with the bid of any other bidder previous to the awarding of any of these contracts?

Answer. No, excepting those alluded to.

Question. Was there ever, to your knowledge, any money or other property of any name or nature, directly or indirectly, given or paid to the Contract Board, or either of them, or to the Quarter-master General, or any other person, to influence said Contract Board or Quarter-master General to award any contract to Samuel Phelps or yourself?

Answer. No.

Question. Did you ever know or hear of any money or other

valuable consideration having been paid directly or indirectly by any contractor to any person authorized to award contracts for this State, thereby influencing said Board in their awards?

Answer. No. I know of nothing, and have heard nothing excepting several charges in the press.

WM. PHELPS.

February 13, 1862.

SAMUEL SYKES, SWORN.

Question. Where do you reside?

Answer. In the city of Detroit.

Question. What is your business?

Answer. Clothing.

Question. Have you been manufacturing clothing for the State of Michigan?

Answer. I have.

Question. About what time did you take your first contract?

Answer. The last of April or first of May.

Question. Do you recollect what your first contract was?

Answer. It was woolen shirts at \$10 per dozen.

Question. How did you receive your first contract?

Answer. The first contract I made, Gen. Williams and Col. Wilcox examined a sample of the goods. The Quarter-master General afterward made the contract with me for the same.

Question. What was the next contract?

Answer. I took 500 suits, or thereabouts, to make at \$6 25 each for trimming and making, the State furnishing the cloth. I made about 90 suits over my contract, for which the Quarter-master refused to allow but \$5 50 instead of \$6 25.

Question. What kind of pay did you receive for making these 500 suits?

Answer. I received my pay in money.

Question. What was your next clothing contract?

Answer. I believe it was for about 250 suits for the 8d regiment at thirteen dollars per suit, payable in State bonds at par.

Question. How was that contract made?

Answer. It was made with the Contract Board. The Quarter-master was not present.

Question. Was that job advertised?

Answer. It was not.

Question. Do you know why it was not?

Answer. I do not know. I was informed the contract for the 3d regiment was let to Lewis Porter for 800 suits at \$14 75, cash, and there were 1045 wanted, and I made the balance for \$13 per suit and took my pay in bonds at par.

Question. When did you receive your next contract?

Answer. I do not remember precisely, but it was for the third skeleton regiment, in the month of June.

Question. What was it for?

Answer. It was for about 500 suits of jackets and pants.

Question. At what price?

Answer. It was at \$7 25 in bonds at par.

Question. Was that contract advertised for?

Answer. I think it was.

Question. What was your next contract?

Answer. It was for 3,000 blue blouses and pants for 5th, 6th and 7th regiments.

Question. What did you get for that?

Answer. Ten dollars per suit, with 31 cents per suit added for chevrons for the non-commissioned officers, State bonds at par.

Questions. What was your next contract?

Answer. It was for the 8th regiment. The entire suits at \$17 37½ consisting of overcoat, blouses and pants, in bonds at par.

Question. What was your next contract?

Answer. It was for the 9th regiment at \$17 62½ per suit for overcoat, blouses and pants, State bonds at par.

Question. What was the next contract?

Answer. It was for the 10th regiment, at \$22 per suit, on the 20th October, 1862. (Suit was overcoat, blouses and pants.)

Question. Did you not contract to do this work at \$20 per suit?

Answer. Yes, I did; but afterwards the contract was changed by the Board, substituting an army regulation overcoat, instead of a Petersham, which cost \$2 more.

Question. Who has usually drawn up your bids?

Answer. My junior partner, S. Havenrich.

Question. Did you ever make out any of the proposals yourself?

Answer. Seldom, if ever.

Question. Did you ever withdraw your bid after it had been handed to the Contract Board, and put in a lower bid?

Answer. No, never, except in one instance, and then I did not get the contract; and this was previous to the meeting of the Board.

Question. Was you ever advised of any other person's bid by any of the Contract Board or Quarter-master General, or any one connected therewith, before the awarding of the contract?

Answer. No, never.

Question. Do you recollect who wrote the proposal for the 1,000 suits advertised to be let August 16, 1861?

Answer. I did myself.

Question. Do you remember whether more than one bid was put in at that time by your firm?

Answer. I was absent from home, in New York, and did not return till within about half an hour of the time of closing the bids, and cannot tell.

Question. Did you know at the time of making that bid what any other parties bids were?

Answer. No, I did not.

February 14, 1862.

EXAMINATION OF SAMUEL SYKES, RESUMED.

Question. Did you not know at the time you made your bid for contract at \$17 87½, that David Amberg had bid at \$17 40?

Answer. I did not.

Question. Did you ever have any other contracts with the State for furnishing any other articles?

Answer. I have.

Question. What was it?

Answer. It was for about 20,000 shirts; also about the same number of drawers; also a large quantity of blankets and socks; also sundry suits of clothes not heretofore mentioned. For all of the foregoing I was paid in bonds.

Question. How were these articles furnished?

Answer. Mostly by contract with the Contract Board.

Question. Did you ever buy any blankets for the State in New York city?

Answer. I did.

Question. By what authority?

Answer. By telegram from the Quarter-master General.

Question. How many did you buy?

Answer. Five hundred pair.

Question. Did the Quarter-master General take the 500 pair?

Answer. He only accepted 250 pair, which was all he wanted.

Question. What did you pay per pair for these blankets?

Answer. I do not recollect, but think it was \$3 50 per pair.

Question. What did you charge the State for your services?

Answer. Two and a half per cent.

Question. Did you make any more than 2½ per cent. on those blankets?

Answer. I did not.

Question. Did you, yourself, or the firm of S. Sykes & Co., ever pay or cause to be paid any money, bond or bonds, or other property, to the Quarter-master General of this State, or the Contract Board, or either of them, or any other person, directly or indirectly, to influence said Contract Board or the

Quarter-master General to award any contract to you or to the firm of S. Sykes & Co.?

Answer. I never did.

Question. Did you ever make Mrs. Fountain a present of a sewing machine?

Answer. I sold Mrs. Fountain a sewing machine. I made a deduction from the usual price, and she paid me the money for it.

S. SYKES.

February 15, 1862.

C. M. WELCH, SWORN.

Resides in Detroit.

Question. What is your business?

Answer. Miscellaneous.

Question. Have you had any contracts with the State?

Answer. I have had one.

Question. What was that for?

Answer. For furnishing Michigan 2d regiment and light artillery with cooked rations, also hay, oats and straw.

Question. Who was that contract made with?

Answer. With Mr. Fountain, the Quarter-master General.

Question. At what price?

Answer. At 49 cents, cash.

Question. What did you contract to supply?

Answer. Cooked rations, soap, candles and straw, together with the necessary tables, &c.

Question. Was this contract advertised for?

Answer. I think not. The Quarter-master asked me if I would take it at the same price that the first regiment was let for at Fort Wayne. To this I agreed.

Question. How long did you subsist this regiment?

Answer. About sixteen days. After that time most of the men re-enlisted for three years, and were removed to Ft. Wayne. Those who did not re-enlist stopped two or three days longer.

Question. Was that contract ever revoked?

* Answer. I received a communication to that effect from the Quarter-master General, stating that I had neglected to provide for the horses, &c., of the artillery company. The company was then sent to Ft. Wayne, and I continued to subsist the 2d regiment.

Question. Did you get your pay as per contract for subsisting that regiment?

Answer. I did not. I think I received 49 cents per day for the first ten days, and 40 cents for the remaining time. This is all Mr. Fountain would pay me.

Question. What reason did he give you for making the reduction?

Answer. He said they were furnishing the first regiment now at Ft. Wayne, at 40 cents, and he was not willing to pay any more. He offered to pay me at that rate, and as I needed my money then to pay for my supplies, and could not wait, I consented to the reduction.

Question. Did you ever pay Mr. Fountain, or any other person, any money or other property to influence him in giving you this contract?

Answer. No.

Question. Did you ever say that you had to give Mr. Fountain \$380 in order to get your pay?

Answer. I have said that I had to deduct \$380 to get my pay. This, I believe, is the amount Mr. Fountain deducted from my bill.

Question. Do you know of any instance where money has been paid to the Quarter-master General or Contract Board, directly or indirectly, to obtain, or influence them in the award of any contract?

Answer. No, I do not.

Question. Did you receive your pay for the wood furnished as per contract?

Answer. I did not. He deducted \$5 from my bill. He said they were short of money, and if I would deduct the five dol-

lars, he would pay it; and I gave him a receipt for the full amount, which was \$5 more than I received of him.*

Question. Do you recollect how much your account for wood was?

Answer. I do not recollect how much it was?

Question. Have you any means of ascertaining the amount you received of him, or the amount of your claim?

Answer. I do not know whether I can or not.

C. M. WELCH.

*The original voucher corresponds with Mr. Welch's testimony, and also shows a reduction of \$5 22 from the amount presented by Mr. Welch, the State being charged only with the amount actually paid.

GEO. C. JONES, SWORN.

Resides in Detroit.

Question. Have you had any contracts with the State for furnishing supplies?

Answer. I have not.

Question. Have you taken any part in securing any contract or contracts for any party receiving the same? if so what has it been?

Answer. I have. I am well acquainted with E. S. Heineman, a clothier of this city, who was desirous of obtaining some of the contracts for clothing. I was also well acquainted with Quarter-master Fountain, having heretofore done business with him in another capacity. Mr. Heineman desired I should see him, which I did, and told him Mr. Heineman was a responsible person, and if a contract was awarded him it would be satisfactorily fulfilled.

Question. Do you know if Mr. Heineman has received any contracts from this State?

Answer. I have been informed by him that he has.

Question. Have you ever paid Mr. Fountain, or any member of the State Contract Board, any money or other property, or know of its having been paid or promised by any other party,

directly or indirectly, to influence them or either of them in the award of any contract to E. S. Heineman or any other person?

Answer. I have not, and know of none being paid.

Question. Did you receive from E. S. Heineman a suit of clothes, for the interest you had taken in his behalf?

Answer. I did. Mr. Heineman presented me with a suit of clothes complete, and a good one.

GEO. C. JONES.

February 18, 1862.

WILLIAM SALES, SWORN.

Question. Where do you reside, and what is your business?

Answer. In the city of Detroit. My business is tinsmith.

Question. Have you had or made any contracts with this State?

Answer. No.

Question. Have you had any interest in any contracts with other parties?

Answer. Not any.

Question. Have you made any bids? if so, what for and when was it?

Answer. For mess pans, canteens, camp kettles and cups, on or about the month of June last.

Question. Have you made proposals at any other time? if so, when?

Answer. I have made proposals twice. I cannot be positive as to the time of making them.

Question. Do you recollect what your bids were?

Answer. I cannot be positive. I think for mess pans, 36 cts.; canteens, 40 cents; cups, 8 cents; camp kettels, \$1 75, from Russia iron.

Question. Did you make at any other time proposals at any other price, or for camp kettles made of other material than Russia iron?

Answer. I might have given a bid for camp kettles out of

common iron at a lower price. I might have varied my bids a little at the different lettings.

Question. Did you ever put in a bid for camp kettles at a higher price than \$1 75 per nest?

Answer. I do not recollect exactly what the bids were. I kept no memorandum of it.

Question. What kind of pay did you propose to take in your bids?

Answer. State bonds at par.

Question. Do you know at what prices these articles were let for and to whom?

Answer. I do not know at what price. I had understood previous to making any bid that Mr. Tefft was making the canteens and other articles advertised for. I went down to the Quarter-master's office and saw Friend Palmer, who is employed in said office, and asked him if the job had not already been let to Mr. Tefft. He said it was given or let to Mr. Tefft. I objected to this way of letting jobs before the advertised time expired. Palmer said it was done by order of Gov. Blair. They were wanted immediately; and said there was the 7th, 8th and 9th regiments to make for and we could have a chance on them.

Question. Were samples of the different articles shown you?

Answer. They were, and they were made of extra heavy tin.

Question. Was any time specified in which these articles were to be furnished?

Answer. I was informed at the Quarter-master's office that they would be wanted as the companies came into camp. The first lot to be furnished in about 15 days.

Question. Were you a successful bidder at this time for any of the articles to be furnished?

Answer. I was, for mess pans and camp kettles.

Question. Did you furnish them?

Answer. I did not.

Question. Were you notified by the Quarter-master that the contract was awarded to you?

Answer. I was.

Question. Why did you not furnish the articles which were awarded to you?

Answer. I could not procure the material for making them in this city, and there was not time to get the material from the east.

Question. Do you know whether the articles supplied on the contracts were equal to the sample exhibited at the Quarter-master's office?

Answer. I do not know. Mulholovitch's partner told me that they could not get an article equal to the sample, but were told to go on and make them of the heaviest article they could procure.

Question. Do you know of any money or other valuable consideration having been paid, directly or indirectly, to the Quarter-master or Contract Board, to influence them in the award of any contract?

Answer. I do not. In a conversation with Mr. C. M. Welch, respecting a piece that appeared in the Firemen's Journal, I think he said he had to pay Quarter-master Fountain \$381 before he could get his pay from the State for subsisting the 2d regiment.

WILLIAM SALES.

WILLIAM H. TEFFT, SWORN.

Question. Where is your residence?

Answer. City of Detroit.

Question. What is your business?

Answer. Manufacturing tin and sheet iron ware, and hardware business.

Question. Have you made any contract with the State? and if so, what?

Answer. I have sold scales to the State, also knives, forks and some other kinds of hardware; also manufactured camp kettles, mess pans, tin cups, &c.

Question. Who have you made your contracts with?

Answer. With the Contract Board.

Question. Have you made any contracts with the Quarter-master General?

Answer. No, except in connection with the Board.

Question. What did your first supplies to the State consist of?

Answer. I think for mess pans and camp kettles?

Question. Were these articles contracted for?

Answer. They were not. There was not time; they were required to be made for the first regiment, and had to be completed within forty-eight hours previous to the regiment's leaving the State.

Question. Do you recollect what you charged the State for these articles?

Answer. I do not. I made them from *necessity* on *Sunday* and *Sunday night*. They cost more under these circumstances.

Question. How have you received your pay for supplies furnished?

Answer. I think I received a small proportion of money on one or two contracts, and the balance in State bonds at par, with but one exception, which was at 90 cents.

Question. Have samples of these articles been furnished by the Quarter-master General so that parties might be prepared to bid?

Answer. They have.

Question. Have the articles which you have manufactured been equal in quality to the samples exhibited by the Quarter-master General?

Answer. Yes, so far as I know. Canteens and tin cups were made from one X tin. The mess pans were made from one X tin, which was equal in quality to D X or 100 plate.

Question. Have you had the personal supervision of the manufacture of these articles?

Answer. No. They were made under the supervision of my foreman.

Question. Who is your foreman?

Answer. William Blynn.

Question. Have you ever been authorized by the Quarter-master General or Contract Board to manufacture a lot of canteens or other articles for which proposals had been advertised for, previous to the expiration of time for receiving bids?

Answer. Not to my knowledge. I have frequently manufactured beyond my contract that I might supply any deficiency in case of an emergency.

Question. Where you ever awarded a contract for supplies when you have not been the lowest bidder?

Answer. Not to my knowledge, except in cases where other parties have failed to accept or to fill the same.

Question. How long have you been acquainted with Quarter-master General J. H. Fountain?

Answer. I had no particular acquaintance with him until my contracts were about half completed, the business having been done almost exclusively with the Contract Board.

Question. Did you ever pay or cause to be paid any money, bond or other property of any description, to the Quarter-master General or Contract Board, or either of them, directly or indirectly, to influence them in the award of any contract to you.

Answer. No, I have not.

W. H. TEFFT.

THOMAS SHIELDS, SWORN.

Question. Where do you reside, and what is your business?

Answer. I reside in Detroit, and am clerk for Wm. H. Tefft.

Question. Have you been connected with Mr. Tefft during the time he has been furnishing supplies to the State?

Answer. I have, and have represented him in his absence.

Question. Have you made any contracts with the State for Mr. Tefft at any time during his absence?

Answer. I have.

Question. Who were they made with, and what for?

Answer. With the Contract Board in connection with the

Quarter-master General, for camp kettles, tin cups, mess pans, knives, forks, spoons and hardware.

Question. Were all these contracts advertised for?

Answer. Yes. We furnished some small articles which were not advertised for.

Question. Have samples of the articles you manufactured been furnished by the Quarter-master?

Answer. Yes, except the 1st regiment.

Question. Has the stock from which these articles have been manufactured been designated by you in the absence of Mr. Tefft?

Answer. Yes.

Question. Have the articles manufactured by Mr. Tefft been of as good quality as the samples exhibited by the Quarter-master General?

Answer. Yes, to the best of my knowledge.

Question. Have you ever manufactured any quantity of these articles expecting to get a contract?

Answer. Yes. About the first of August last, four or five days before the time elapsed for declaring off on the bids, Assistant Quarter-master Palmer came to the store and asked me if we were going to bid on the articles advertised. I told him we were. He asked if I would give him my bid to-day, which I did. The next day he directed me to go on with the work. The reason he gave was that Gov. Blair had directed that the troops should be supplied with uncooked rations as soon as possible. The bid we made, afterwards went before the Contract Board. We were then informed that we were the lowest bidders on all the articles excepting mess pans and camp kettles, which they had awarded to other bidders.

About five days after the contract was thus awarded we were informed by the Contract Board that the parties who were awarded the mess pans and camp kettles would fail to supply the required quantity, and desired us to make a reduction from our bid, which we did, and supplied the balance needed.

THOMAS SHIELDS.

JOHN CRIMMINS, SWORN.

Question. Where do you reside, and what is your business?

Answer. The city of Detroit, and I am a tinsmith.

Question. Are you carrying on business for yourself?

Answer. I am.

Question. Have you taken any contract from the State?

Answer. None. I made one proposal for mess pans, canteens and cups.

Question. What was your proposal for each article?

Answer. To the best of my knowledge it was 40 cents each for canteens, 27 cents for mess pans, $7\frac{3}{4}$ cents for cups, payable in State Bonds at par.

Question. What time was it when you made your proposal?

Answer. It was the 15th of August last, or thereabout.

Question. Have you had an interest in the bid of any other party?

Answer. If Wm. Sales got the contract I was to have a joint interest.

Question. Do you recollect when this bid was made by Wm. Sales?

Answer. About the 1st of August, I think.

Question. Do you know what the bids were for each article?

Answer. I think the prices I gave as the bid made the middle of August is the bid made at this time.

Question. Was any portion of Wm. Sales' bid accepted. If so, what?

Answer. It was. The camp kettles.

Question. Did Wm. Sales advise you the camp kettles were awarded to him?

Answer. He did.

Question. Did you and Wm. Sales take the contract? If not, why not?

Answer. I advised Wm. Sales not to take any portion unless we had the whole.

Question. Do you know of any undue influence being used

by which any contracts have been awarded to Wm. H. Tefft, or any other person?

Answer. I do not.

JOHN CRIMMINS.

February 19, 1862.

L. W. TINKER, SWORN.

Question. Where do you reside and what is your business?

Answer. I reside in this city and carry on the Grocery and Provision business.

Question. Have you furnished any supplies for the troops of this State, and if so what are they?

Answer. I have furnished some supplies for the Light Artillery Co., and some other items; also rations, for a short time, for the 8th Regiment, wood, &c.

Question. Was the materials furnished by contract or otherwise?

Answer. Mostly by contract. A few articles otherwise.

Question. Do you recollect of a charge for bran? If so, do you recollect the quantity or price?

Answer. I do not remember the quantity or price.

Question. It appears from your bill, of May 10th, you furnished 12 bushels of bran at 60 cents per bushel?

Answer. This is an error and should read bags instead of bushels. It was furnished to the Coldwater Light Artillery, which included the cost of the bags.

Question. Did you ever know or hear of any money or other valuable consideration having been paid, directly or indirectly, by any contractor to any person authorized to award contracts for this State thereby influencing said Board in their awards?

Answer. No, I do not.

L. W. TINKER.

February 19, 1862.

JAMES McGRATH, SWORN.

Question. Where do you reside, and what is your business?

Answer. I reside in this city, and follow the clothing business.

Question. Have you taken any contracts or manufactured any clothing for this State?

Answer. I have. I made about 400 suits of clothing and found the trimmings for the same, except the buttons, at \$6 25 per suit, for the 1st and 2d regiments.

Question. How did you receive this contract?

Answer. From Quarter-master Fountain, as there was no Contract Board at this time. The making of these suits were divided between myself, Sykes & Co., Eagle & Elliott and H. Hallock, all receiving the same price for making and trimming.

Question. Have you made any other bids or received any other contract for clothing?

Answer. I have made other bids, but have received no other contracts.

Question. Was you the lowest bidder at any time when the contract was not awarded to you? and if so, why did you not get it?

Answer. I believe I was the lowest bidder for clothing for the 4th regiment, but it was awarded to E. S. Heineman. I know of no reason why it should not have been awarded to me.

Question. Had your previous work been satisfactory to the Quarter-master?

Answer. Yes, it was.

Question. Was your work completed within the time required by your contract?

Answer. It was not, for the reason that I could not obtain the buttons within the time. I went to Eagle & Elliott by the order of the Quarter-master, two or three times before I could get them.

Question. If you could have had the buttons when you first

applied for them, would your contract have been completed within the required time?

Answer. I think not until four or five days after the time.

Question. Were you as prompt, or did you get your contract completed proportionately in as short a time as the other contractors did?

Answer. I did with the exception of the delay in not being supplied with buttons. Eagle & Elliott, and Sykes & Co. were supplied with the buttons and they might have been more prompt from that cause.

Question. Did the Quarter-master or the Contract Board at any time state to you that you had failed to perform according to your previous contract, and on that ground refuse to award another contract to you?

Answer. Never to the best of my knowledge.

Question. What was your bid for the clothing advertised for at this time, which you have alluded to, and for what regiment?

Answer. It was for the 4th regiment. There were two sample suits. My bid was \$11 for one and \$12 for the other, State bonds at par.

Question. Have sample suits been furnished by the Quarter-master General by which you were enabled to make your bids for the suits previous to the letting?

Answer. I believe they have in every instance.

Question. Do you know of any money or other property of any description having been paid, directly or indirectly, to the Quarter-master General or Contract Board, by any persons to influence them in the award of any contract?

Answer. I do not.

JAMES McGRATH.

MARCUS STEVENS, SWORN.

Question. Where do you reside, and what is your business?

Answer. I reside in this city, and am a cabinet maker.

Question. Have you made proposals for any articles that have been furnished the State, if so, what?

Answer. I have made one proposal for army chests and desks.

Question. What was your proposal?

Answer. It was \$6 and \$6½ for the army chests, and \$2½ for the desks.

Question. Did you receive the contract?

Answer. No, I did not.

Question. Do you know of any money or other property of any description having been paid, directly or indirectly, to the Quarter-master General or Contract Board by any person to influence them in the award of any contract?

Answer. I do not.

MARCUS STEVENS.

February 20, 1862.

JAMES W. TILLMAN, SWORN.

Question. Where do you reside, and what is your business?

Answer. In this city, and am engaged in the general furnishing business.

Question. Have you furnished the State with any supplies, or taken any contract, if so what?

Answer. I had a contract for furnishing the State with company mess chests and desks for 5th, 6th, 7th, 8th, 9th and 10th regiments. I also furnished all these articles for the other regiments, receiving the contract in each case when proposals were advertised for.

Question. Did you receive any more for those not let by contract than those which were contracted for?

Answer. I did not. I received for company mess chests for the 1st regiment \$4, which were not painted, without handles, and not ironed. For the 2d, 3d and 4th regiments, \$5 50, which included ironing, painting, handles and lettering, for which I received my pay in bonds at 90 cents. The 5th, 6th and 7th regiments, \$5 75, finished in the same manner, and took my pay in State bonds at par. I think the other three regiments

were furnished at the same rates. All the desks were furnished at \$3 50, and 25 cents extra for lettering.

Question. Did not your contract include the lettering without extra charge?

Answer. It did not, the samples were not lettered.

Question. Do you know of any contract being awarded to you when you were not the lowest bidder?

Answer. I do not.

Question. Were you ever made acquainted with any other bid previous to the awarding of the contract?

Answer. I was not. I never varied or changed my bid after being put in.

Question. Did you ever make any of these articles expecting the contract would be awarded to you?

Answer. No, I never did.

Question. Did you ever make any other bids through any other parties?

Answer. I did, through my employees, Messrs. Winters and Farwell, which were for cash, mine were for bonds.

Question. Have you directly or indirectly paid, or promised to pay, any money or other property to any person authorized by the State to make or award contracts?

Answer. Never—or intended to. And I know no such thing was expected.

J. W. TILLMAN,

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PROF. A. B. PALMER, SWORN.

Question. Where do you reside, and what is your business?

Answer. I reside at Ann Arbor; I am a physician and surgeon and professor in the University.

Question. Have you been connected with any of the regiments which went from this State?

Answer. I have. I was Surgeon of the 2d. regiment about five months—being from its organization up to September 19th last past.

Question. Did you ever make a requisition upon the Quartermaster General for medical supplies necessary for your regiment? if so state what it was?

Answer. I made a requisition either formally or verbally. It was for the articles that were laid down in the most recent edition of the Army Regulations for supplies for field service for a regiment of 1000 men for 3 months service. I was instructed by the Contract Board to make out specifications and submit it for proposals to the principal druggists of this city. I submitted it to Messrs. Higby & Stearns, Spence & Co., and Farrand & Sheeley. Spence & Co. made proposals for supplying the medicines, but declined supplying the instruments and furniture. Messrs. Farrand & Sheeley and Higby & Stearns made proposals for the whole. The contract was awarded to Higby & Stearns, they being the lowest bidders.

Question. Were there any particular kinds of medicines specified in the supply table?

Answer. A portion of the preparations were required to be of Squibs' manufacture. This being as directed in the regulation it was thought best to procure them, otherwise medicines of inferior quality might be furnished.

Question. Had you any interest in procuring these supplies from Messrs. Higby & Stearns, or do you know of any complicity in their favor by any person authorized to award or approve contracts in behalf of the State?

Answer. I had no interest, and know of no such complicity.

Question. Do you know whether the articles furnished by Messrs. Higby & Stearns were of the quality stipulated in the Army Regulations?

Answer. I cannot tell. Every precaution was taken to procure the same articles stipulated, and it was a condition of the contract that Dr. Spence was to judge of the genuineness of the articles furnished. I used a portion of the medicines while acting as Surgeon of the regiment and found them of good quality.

A. B. PALMER.

February 21, 1862.

FREDERICK STEARNS, SWORN.

Question. Where do you reside, and what is your business?

Answer. I reside in this city; I am one of the firm of Higby & Stearns, and we carry on the drug business.

Question. Have you or your firm received any contracts from this State? if so what has it been?

Answer. We furnished medicines and hospital supplies for the 2d, 3d and 4th regiments, and sundry small bills on requisition from the physician to the Quarter-master General, and by him certified to us. The 2d was the only regiment that received a full supply for three months; the 3d and 4th had only a small quantity, costing, including medicine chest, about \$125 each. We also furnished the 5th and 9th regiments with a small supply of medicines, a cheap medicine chest, and a case of field instruments.

Question. How was the contract for the 2d regiment awarded to you, and who superintended the procuring of the supplies?

Answer. Dr. Palmer was the Surgeon, and by requisition of Dr. Palmer, certified by the Quarter master, we furnished the supplies. The Contract Board invited proposals from several druggists, and we were the lowest bidders.

Question. Were there any particular kind of medicines specified in these proposals?

Answer. Yes. Squibs' preparations, and extra powdered medicines, as furnished by the government to the army of the United States. All not thus specified were of the best commercial quality.

Question. Were Squibs' medicines actually furnished?

Answer. They were.

Question. Are Squibs' medicines more expensive than those of other commercial varieties?

Answer. Yes. In many cases more than double, and in all cases much higher.

Question. What did you receive for your contract for the

2d regiment, and what proportion for medicines, instruments and hospital supplies?

Answer. We received \$1,050, State bonds at par, for said contract, of which medicines were \$176, and the balance was for instruments, for hospital and field service, books, hospital stores, bedding, furniture and dressings.

Question. Could not this requisition have been supplied at a much lower rate.

Answer. No—it could not for the class of goods we furnished. We lost money on this contract and refused to supply similar proposals for less than \$1,200 each, cash instead of bonds.

FREDERICK STEARNS.

THEODORE H. HINCHMAN, SWORN.

Question. Where do you reside, and what is your business?

Answer. I reside in the city of Detroit, and follow the drug and grocery business.

Question. Have you made any proposals or taken any contract from the State?

Answer. I made one bid for a list of medicines without instruments and received no contract.

Question. Were there any particular kind of medicines required in the proposal?

Answer. There were a few called Squibs' preparations mentioned. There was not time to send east to get these articles, and I did not think it very important. We proposed to substitute Power & Wrightman's manufacture instead.

Question. What was your proposal for the above medicines?

Answer. About \$105.

Question. Is there any difference in the price of the two different articles?

Answer. I think Squibs' cost from 75 to 100 per cent. more than the other; but the few articles called for it could not have made a difference of over \$20. I never kept Squibs' medicines,

but we have kept others we consider as good. This bid included the medicine chest and its contents complete.

T. H. HINCHMAN

DUNCAN STEWART, SWORN.

Question. Where do you reside, and what is your business?

Answer. In the city of Detroit. I am shipping merchant and produce dealer.

Question. Have you received any contract or made any proposals for furnishing supplies to this State? if so, what?

Answer. I made no proposals for supplies of any kind. I got an order from the Quarter-master to supply some oats for the Coldwater artillery horses, which I furnished at the cost of the same, being some 22 or 23 cents per bushel.

Question. Do you know of any moneys or property of any description having been paid or promised, directly or indirectly, to the Quarter-master General or any member of the Contract Board, to influence them in their award of any contract, or of any collusion between either of these parties and any one having received any contract from this State?

Answer. I do not.

DUNCAN STEWART.

JEROME CROUL, SWORN.

Question. Where do you reside?

Answer. In the city of Detroit.

Question. Were you a member of the Contract Board?

Answer. I was during the existence of the same.

Question. What duties have this Board performed?

Answer. They have approved all contracts made by the Quarter-master General and awarded the same, and examined all articles delivered under these contracts; have examined and approved all accounts allowed for the same, and otherwise aided the Quarter-master General.

Question. How have the contracts been let for furnishing these supplies?

Answer. In all cases where there has been sufficient time to advertise for proposals they have been advertised for. We have frequently been obliged to purchase articles to supply deficiencies where they were required for immediate use.

Question. Have the contracts been awarded in all cases to the lowest bidders?

Answer. In every case where the bidders were considered responsible.

Question. Have the articles furnished by those to whom the contracts have been awarded, been equal in quality to the requirements of the contracts and the samples furnished?

Answer. They have to the best of my knowledge and judgment.

Question. Have purchases of any extent been made by the Board without being first advertised for?

Answer. Yes, in several instances where we rejected all bids, and in others where no proposals were made. The Board purchased a quantity of socks, shirts, drawers and blankets which could not be obtained in this market within the required time, and they were purchased at lower rates than they could be obtained here?

Question. Did not James McGrath make a lower bid for clothing the 4th regiment than the party to whom the contract was awarded?

Answer. He did; but we did not consider him responsible or competent to do the work in time, as he had failed to complete some work which had been given to him previously, to the inconvenience of the regiment.

Question. Do you know who the contract was awarded to for the 500 suits clothing advertised for December 12th?

Answer. David Amberg was the lowest bidder. The contract was not let. The clothing was intended for recruits to fill up the different regiments in the field; but from a change in the

order for the recruiting service, the clothing was supplied by the United States.

Question. Have you performed any other service to the State other than that pertaining to the supplies or awarding of contracts while acting as a member of the Contract Board?

Answer. Yes. We were detailed by special order of the Adjutant General to recruit and examine Sharp Shooters. Agreeable to the order we designated the places for each one to visit and carried the order into effect.

Question. Did you receive any extra compensation for performing this duty?

Answer. Not any except our necessary expenses incurred.

Question. What compensation have you received as a member of the Contract Board?

Answer. One hundred and forty-nine dollars per month.

Question. By what authority do the Contract Board draw this money?

Answer. The Paymaster informed me that was the amount as established by the Military Board.

Question. Has your time been fully occupied in attending to the duties of said office?

Answer. My time has not been fully occupied; but I have at all times been at the service of the State.

Question. Have you ever yourself received, or do you know of any money, property, or other valuable consideration having been paid, or promised to be paid, to any member of the Contract Board or the Quarter-master General, directly or indirectly, to influence you or them in the awarding of any contract in behalf of this State?

Answer. No, I have not.

JEROME CROUL.

March 5, 1862.

EBENEZER O. GROSVENOR, SWORN.

Question. Where do you reside?

Answer. At Jonesville.

Question. Were you a member of either the Military or Contract Board?

Answer. I was a member of the Contract Board during its existence, and of the Military Board from the 3d October last.

Question. Who has had the management of the letting and awarding of contracts for military purposes, and how have they been let?

Answer. The Contract Board have acted jointly with the Quarter-master General since the 16th day of May last. Whenever we have had notice from the Governor or Adjutant General that any article was wanted, and there has been sufficient time, it has been advertised for proposals. In some instances there has not been time for advertising, and in such cases we have purchased at the best rates we could; and the articles so furnished have been at as low rates as when advertised for. These items have been for deficiencies, such as 100 pairs blankets, or 100 pairs socks, and like deficiencies.

Question. What duties have the Contract Board performed aside from the approval of contracts?

Answer. We have aided the Quarter-master General in inspecting the articles furnished on contracts approved by us. We have taken pains to see the articles furnished were as good as the samples and as per contract. As a member of the Board I went to New York, Hartford and Bridgeport to purchase such articles as were not offered to us here in quality and price to subserve the interest of the State and our soldiers. I went at the instance of the Commander-in-Chief, State Treasurer, Quarter-master General and the Contract Board. I was furnished by John Owen with a letter of credit. These goods were principally bought on three months' time. Military goods of such quality as we desired were scarce and high. This course enabled us

to procure such articles as we desired, and a saving of several thousand dollars to the State.

Question. In whose name were these goods purchased?

Answer. They were bought by me in my name as the Agent for the State.

Question. How were these goods paid for?

Answer. Principally by my draft on John Owen, at ninety days, payable at the Michigan Insurance Bank with exchange on New York. Some goods could not be obtained upon credit, and I negotiated the sale of bonds to pay for the same.

Question. Was your visit to Hartford and Bridgeport exclusively for the use of the State?

Answer. It was.

Question. Have the contracts let by the Contract Board been fairly awarded, and in every case to the lowest bidder?

Answer. They were in every case let fairly, in my opinion, and to the lowest responsible bidder. I think for subsisting the camp of instruction there was a bid at twenty-seven cents per day. The Board, upon enquiry, were of the opinion they were not responsible, and it was let at twenty eight cents. James McGrath made a lower bid for clothing the 4th regiment than the one we accepted. His bid was not accepted for the reason he had not completed his former contract in proper time.

Question. Did you, in your purchases in New York, for the State, receive any commission, directly or indirectly, from the parties of whom you purchased these goods?

Answer. I did not.

Question. In examining the Quarter-master General's vouchers we find a charge of seventy seven dollars and nineteen cents (\$77 19) paid you for your expenses for inspecting Sharp-Shooters at various places. What expenses are embraced in these charges?

Answer. We received an order from the Government to proceed to the different parts of the State to examine and recruit persons for the Sharp-Shooters. The amount paid me was for actual expenses incurred in traveling to and from the various

places, for hotel expenses, ammunition, targets and necessary help employed. This charge embraces two trips.

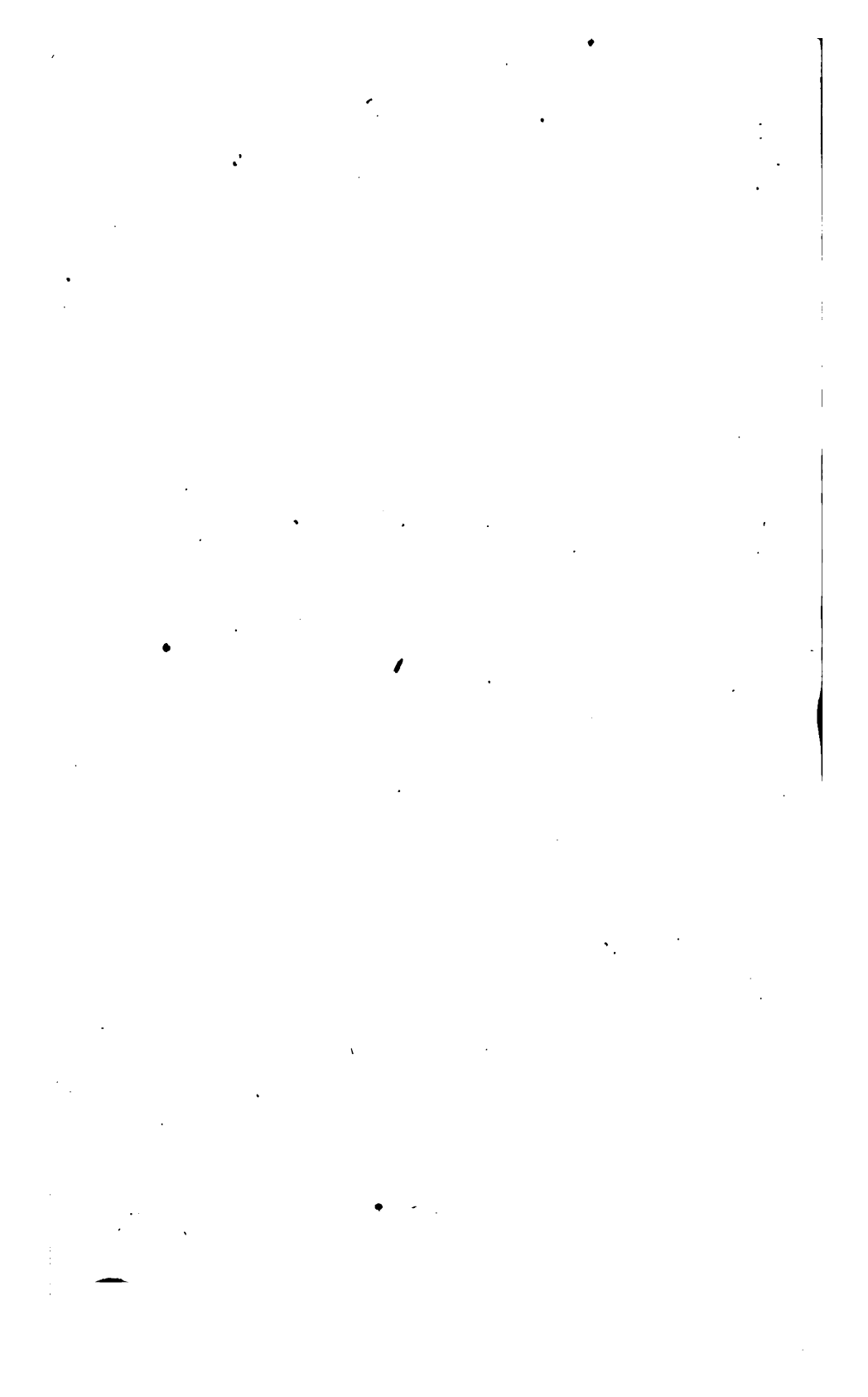
Question. What compensation did you receive as a member of the Contract Board, and how long did you receive this pay?

Answer. I received one hundred and forty-nine dollars per month from the 16th of May to the 1st day of February. The salary was established by the State Military Board.

Question. Were you acting as one of the Military Board at this time, if so, did you receive any compensation in that capacity?

Answer. I was appointed on the Military Board about the first of October. I have never received any compensation as a member of said Board.

E. O. GROSVENOR.



PAID BY QUARTER-MASTER GENERAL.

When paid.	To whom paid and for what purpose.	Amount.
May 31	H. O. Lewis, expenses and repairs in fitting up artillery,.....	\$ 65 02
June 3	Mary Isdell, washing hospital clothing, 2d regiment,.....	2 58
" 3	B. H. Thompson, livery hire for Quarter-master's department,.....	24 00
" 3	B. H. Thompson, wagon and harness, 10 days, artillery company,.....	10 00
" 4	American Express Co., transportation,...	193 60
" 5	" " " transportation,...	12 70
" 5	M. C. R. R., transporting 6 boxes muskets from Battle Creek,.....	6 51
" 5	Phil. Helbling, transporting sick men from Ft. Wayne to St. Mary's hospital, 2d regiment,.....	2 50
" 6	Amer. Exp. Co., transportation,.....	35 60
" 6	B. H. Thompson, livery for Quarter-master's department,.....	12 00
" 6	J. Hutchings & Co., transportation from Mackinaw to Detroit,.....	4 38
" 6	B. H. Thompson, livery,.....	5 00
" 7	Detroit River P. R. Co., tolls for light artillery Co.,.....	9 12
" 8	Hubert Brossard, 20 cords wood at Fort Wayne,.....	70 00
" 12	Amer. Exp. Co., transportation,.....	23 65
" 14	Wm. D. Wilkins, (Major,) expenses from Detroit to Washington, providing for transporting 2d regiment,.....	97 07
" 15	F. Morley, advertising proposals, &c.,...	8 25
" 16	M. Cronin, services in warehouse, Quarter-master's department,.....	20 00
" 16	J. B. Farnsworth, clerk in Quarter-master's department,.....	57 50
" 20	Harvey Brown, cleaning Ft. Wayne,.....	10 00
	Amount carried forward,.....	\$669 48

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$669 43
June 20	F. Morley, advertising proclamation, orders, &c.,.....	78 88
" 20	Michael Maher, cleaning barracks,.....	34 50
" 20	Wilber F. Storey, printing 100 muster rolls,.....	25 00
" 20	S. Jenkins, transporting officers from cars to Camp of Instruction, Ft. Wayne,...	15 00
" 24	D. & M. R. W. Co., transportation,.....	16 51
" 25	C. Lynch, repairs at Ft. Wayne,.....	10 00
" 25	W. W. Luscomb, cartage, Ft. Wayne and depot,.....	15 00
" 25	W. R. Fowler, breakfast for 31 men of 3d and 4th regiment, en route for Washington,.....	7 75
" 26	Patrick Rattigan, connecting drain, and labor at Ft. Wayne,.....	100 00
" 26	Thos. McHugh, repairing fences at Fort Wayne,.....	6 00
" 26	J. R. Wolley, removing safe, Quarter-master's office,....	5 00
" 26	N. B. Hickey, cartage on arms, &c., to Ft. Wayne,.....	6 60
" 28	J. B. Long, livery for Brigadier General and Contract Board,.....	11 00
" 28	N. B. Hickey, cartage,.....	30 00
" 29	" cartage,.....	7 50
" 29	J. Heffron, dinners for men detailed on duty in Adjutant and Quarter-master's offices,.....	22 75
" 29	Keith & Carter, transporting arms, Cleveland to Detroit,.....	62 76
" 29	John Reiley, gas fixture in Quarter-master's office,.....	2 94
" 29	F. Morley, advertising Brigade orders, 1, 2 and 4,.....	19 00
" 29	Patrick Rattigan, cartage,.....	7 50
" 29	Wm. Jones, cleaning privies and sinks at Ft. Wayne,.....	10 00
" 29	M. C. R. R., transporting arms from Niles,.....	2 97
" 29	Thos. Skillman, white washing hospital Ft. Wayne,.....	10 50
	Amount carried forward,.....	\$1,176 64

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$1,176 64
June 29	Henry Knight, building fence, Ft. Wayne,	24 00
" 29	John Holmes, repairing sinks, "	8 03
" 29	F. Ruhle, damages on drums, 1st and 2d regiment,.....	24 00
" 29	Giles Calnon, cleaning steamer for Camp of Instruction,.....	15 00
" 29	M. B. Kean, 6 uniform suits for staff offi- cers,.....	180 00
" 29	Godfrey, Dean & Laible, resetting glass, Ft. Wayne,.....	19 50
April 29	S. Sykes & Co., commission on purchase 250 pairs blankets in New York, cost \$3 50, at 2½ per cent,.....	21 88
May 4	Merchants' Dispatch, freight on 38 cases clothing from New York to Detroit,...	181 76
" 4	Thos. Lowe, cleaning and repairing Fort Wayne,.....	46 25
" 4	J. Antisdell, boarding men and light artil- lery horses,.....	77 65
" 4	Wm. Phelps & Co, subsistence of soldiers,	2,526 93
" 6	Henry Johnson, carting hospital property from Cantonment Blair to Ft. Wayne,.	15 50
" 8	J. F. Taylor, packing 40 stand of arms and cartage,.....	3 00
" 9	B. F. Thompson, use of horse and buggy for Quarter-master's office, from April 29th to May 4th,.....	15 00
" 9	B. F. Thompson, use of horse and buggy for Adjutant General,.....	33 50
" 11	Maurice Horan, setting shoes, artillery company,.....	41 25
" 14	Wm. Phelps & Co., subsistence, light ar- tillery company,.....	3,520 00
" 14	Wm. Phelps & Co., wood for camp fires,.	15 00
" 14	B. H. Thompson, horse hire to Col. Stock ton, clothing department, Quarter-mas- ter,.....	23 50
" 15	J. Barton, white-washing and cleaning hospital at Cantonment Blair,.....	9 00
	Amount carried forward,.....	\$7,977 39

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
May 15	Amount brought forward,.....	\$7,977 89
" 15	W. A. Howard, postage on public letters and documents, from April 16 to May 15,	25 00
" 18	J. Barton, carpenter work at Cantonment Blair,.....	4 50
" 20	James McCann, cartage, public property,	60 75
" 20	Capt. Wm. H. Withington, transportation and repairs of arms,.....	15 70
" 20	James Parshall, board and attendance, sick soldiers,.....	56 05
" 21	C. M. Welch, subsistence for 2d regiment,	3,201 99
" 21	" subsistence for 2d regiment,	2,523 42
" 21	C. W. Leffingwell, postage stamps,.....	9 98
" 21	C. M. Welch, 31 cords wood,.....	87 78
" 21	H. L. Chipman, expenses, inspecting arms volunteer companies,.....	9 00
" 22	Edward Myer, expenses to join his regiment at Washington,.....	30 00
" 22	Saml. Phelps, subsistence, 2d regiment and artillery company,.....	1,074 85
" 22	Wm. Wingert, repairing arms,.....	51 03
" 22	C. M. Welch, repairing water works, Cantonment Blair,.....	12 22
" 22	G. T. R. Road, (J. S. Farrow,) transporting recruits from Mt. Clemens to Detroit,	11 05
" 23	J. R. Tibbetts, keep of horses and men, (artillery,).....	32 70
" 24	E. G. Comstock, expenses procuring band for 2d regiment,.....	22 57
" 24	T. B. W. Stockton, services in Quartermaster's department, Detroit,.....	40 00
" 24	American Exp. Co., transportation,.....	29 75
" 24	Wm. D. Wilkins, Brigade Major, expenses from Detroit to Washington, providing transportation for troops, 1st regiment,	113 00
" 25	J. K. Safford, cartage from Cantonment Blair to Ft. Wayne,.....	7 50
" 28	Merchants' Dispatch, transportation,....	48 11
" 28	Wm. D. Wilkins, expenses inspecting volunteer companies on M. C. R. R.,.....	9 74
	Amount carried forward,.....	\$15,459 06

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$15,459 06
May 30	S. Sykes & Co., freight paid Merchants' Dispatch,.....	19 80
" 31	W. G. Gregory, use of wagon, harness, and repairs, artillery transportation,...	4 00
" 31	G. W. R. R. Co., transportation on 75 boxes muskets,.....	141 08
" 31	Wm. King, shoeing horses, artillery,....	44 32
Feb. 28	H. Littlefield, recruiting expenses, 9th regiment,.....	8 63
" 28	H. S. Burnett, recruiting expenses, Capt. Burnett's Co., 10th regiment,.....	86 45
Oct. 15	A. Dann, recruiting expenses, 1st regiment,.....	28 33
Dec. 27	A. Courtwright, boarding recruits, Capt. Tanner's Co., 8th regiment,.....	92 10
" 27	A. Courtwright, boarding recruits, Capt. Tanner's Co., 8th regiment,.....	6 30
Aug. 19	E. F. Sutton, boarding recruits, 10th regiment,.....	38 50
Feb. 12	D. L. Ball, boarding recruits, 8th and 9th regiments,.....	65 00
Nov. 22	R. J. Ormsby, boarding recruits, 1st regiment,.....	5 50
Feb. 19	John F. Miller, transportation, 1st regiment,.....	2 00
" 19	Asa Larned, recruiting expenses, 10th regiment,.....	25 00
" 19	Asa Larned, recruiting expenses, Captain Hartsuff's Co., 10th regiment,.....	135 00
" 19	Dr. Terry, medical attendance,.....	5 38
" 19	C. W. Leffingwell, miscellaneous,.....	40 20
" 28	James Shafer, boarding recruits, Captain Scarret's company, 10th regiment,....	29 82
" 28	Alex. Huff, recruiting expenses, Capt. Titus' Co., 10th regiment,.....	12 00
" 28	Lucius Fitch, recruiting expenses, Capt. Titus' Co., 10th regiment,.....	11 70
" 28	H. J. Clark, recruiting expenses, Capt. Titus' Co., 10th regiment,.....	20 40
	Amount carried forward,.....	\$16,280 57

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,	\$16,280 57
Feb. 28	John P. Quick, recruiting expenses, Capt. Newcomer's Co., 10th regiment,	13 75
" 28	Lieut. P. S. Titus, recruiting expenses, Capt. Titus' Co., 10th regiment,	13 80
" 28	S. Aplin, cartage from Holly to Flint, 10th regiment,	40 00
" 28	S. Aplin, cartage from Holly to Flint, 10th regiment,	39 21
" 28	A. B. Witherbee, medicine for hospital, 10th regiment,	181 32
" 28	Lieut. Bunce, recruiting expenses, Bunce's Co., 10th regiment,	9 60
" 28	Wiley & Cummins, medicines for hospital, 10th regiment,	36 64
" 28	D. Leach, recruiting expenses, D. Leach, 10th regiment,	7 69
" 27	W. P. Beach, recruiting expenses, Capt. Beach's Co., 10th regiment,	168 19
" 27	W. P. Beach, recruiting expenses, Capt. Beach's Co., 10th regiment,	218 47
" 27	W. P. Beach, recruiting expenses, Capt. Beach's Co., 10th regiment,	55 08
Mar. 4	L. H. Roberts, building officers' quarters and other labor and materials for 10th regiment,	430 96
" 4	Amos Miner, recruiting expenses, Lieut. Harvey Lyon, 10th regiment,	6 00
" 4	L. H. Roberts, lumber and labor on barrack, 10th regiment,	27 84
" 4	A. B. Witherbee, use of room, fires, &c., for Military Board at Flint,	5 00
" 4	W. R. Scovil, boarding recruits, Captain Richmond's Co.,	22 50
" 4	T. R. Cummins, Secretary State Military Board,	14 93
" 4	Dr. M. Bullock, medical services, Capts. Burnett and Richmond's companies,	25 00
Feb. 28	Capt. Ethel Judd, recruiting expenses, Capt. Judd's Co.,	253 64
	Amount carried forward,	\$17,850 19

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$17,850 19
Feb. 28	L. L. Deming, recruiting expenses, Capt. Deming's Co.,.....	11 60
" 28	Lieut. W. H. Dunphy, recruiting expenses, Lieut. Dunphy's Co.,	160 70
" 28	Eliz. Barnum, boarding recruits, Captain Burnett's Co.,.....	87 30
" 28	L. L. Deming, recruiting expenses, Capt. Deming's Co., 10th regiment,.....	4 87
" 28	John Baird, recruiting expenses, Captain Deming's Co., 10th regiment,.....	7 00
" 28	H. J. Clark, recruiting expenses, Captain Titus' Co., 10th regiment,	30 05
" 28	H. J. Clark, recruiting expenses, Captain Titus' Co., 10th regiment,	15 60
" 28	H. J. Clark, recruiting expenses, Captain Titus' Co., 10th regiment,	3 25
" 28	J. T. Parker, recruiting expenses, Captain Judd's Co., 10th regiment,.....	16 60
" 28	W. Woodward, arresting deserters, 10th regiment,.....	20 00
" 28	W. W. True, telegraphing, 10th regiment,	15 16
" 28	J. C. Clement, boarding sick soldiers,.....	13 00
" 28	J. B. McOmber, arresting deserters,.....	5 00
" 28	L. L. Deming, recruiting expenses, Capt. Deming's Co.,.....	22 16
" 28	R. M. Barker, recruiting expenses, Capt. Barker's Co.,.....	84 29
" 28	J. C. Clement, boarding sick soldiers, Capt. Barker's Co.,.....	8 00
" 28	P. H. Stewart, stove pipe, Capt. Barker's Co.,.....	2 00
" 28	G. W. Hill, coffins and services, Captain Barker's Co.,.....	48 00
" 28	J. B. Calkins, boarding recruits, Captain Newcomer's Co.,.....	8 00
" 28	F. R. Cummins, flannel,.....	2 60
" 28	Mrs. E. Goodrich, boarding recruits, Capt. Titus' Co.,.....	56 56
" 28	Phettyplace & Glynn, transporting recruits,.....	26 75
	Amount carried forward,.....	\$18,498 68

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$18,498 68
Feb. 28	Phettyplace & Glynn, for cot beds, 6th regiment,.....	4 50
" 28	Hayden & Baldwin, repairing artillery harness,.....	19 13
" 28	Geo. F. Lewis, printing, 1st regiment,...	10 00
" 28	Wm. Tobin, ammunition, &c.,.....	5 00
" 28	Morris Knapp, recruiting expenses, (livery,) 10th regiment,.....	16 00
" 28	Letts & Loveland, recruiting expenses, (livery,) 6th regiment,.....	15 71
Mar. 4	Dr. J. O. Wilson, medical services, 10th regiment,.....	183 97
Feb. 28	Wm. Stickles, boarding recruits,.....	68 75
" 28	Daniel Donaldson, boarding recruits,....	35 75
Nov. 23	A. B. Turner, printing bills and advertisements, Capt. O. C. Goldsmith's Co.,....	14 25
" 22	Capt. Matthew Chadbourne, recruiting expenses, 6th regiment,.....	71 00
" 22	Martin & Thompson, 2 desks, \$8 50; 3 camp tables, \$6 00, and 1 coffin, \$10 00; (amt. bill, \$24 50; allowed at \$10 00,).....	10 00
" 22	H. Hobbs, boarding recruits, Capt. R. W. Ransom, 1st regiment,.....	23 00
Mar. 3	Mrs. S. F. Taylor, matron of hospital, 10th regiment,.....	23 20
Feb. 26	J. A. Parkhill, arresting deserters, 10th regiment,.....	18 00
" 26	Harvey Lyon, recruiting expenses, 10th regiment,.....	37 00
" 26	J. W. Putnam, boarding recruits, Captain Richardson's Co., 10th regiment,.....	7 20
" 26	R. F. Gulick, recruiting expenses, Capt. Burnett's Co., 10th regiment,.....	22 50
" 26	Thos. Horner, recruiting expenses, Capt. Richardson's Co., 10th regiment,.....	23 00
" 26	Lieut. Geo. Turner, recruiting expenses, Capt. Richardson's Co., 10th Regiment,.....	50 00
" 26	Miron Bunnell, recruiting expenses, Capt. Bannell's Co., 10th regiment,.....	173 42
	Amount carried forward,.....	\$19,345 06

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$19,845 06
Mar. 8	Mrs. C. L. Gardiner, boarding recruits, hospital, 10th regiment,.....	78 00
" 3	James Montross, recruiting expenses, Capt. J. J. Scarrett's Co., 10th regiment,.....	19 50
" 3	J. C. Whitmar, boarding recruits, Capt. Scarrett's Co., 10th regiment,.....	8 50
" 3	J. J. Scarrett, recruiting expenses, Capt. Scarrett's Co., 10th regiment,.....	7 00
" 3	Bisby & Roosevelt, recruiting expenses, livery, 10th regiment,.....	23 50
" 3	T. J. Wells, arresting deserters, Captain Beach's Co., 10th regiment,.....	25 00
" 3	T. J. Wells, arresting deserters, Captain Pierson's Co., 10th regiment,.....	20 00
Feb. 27	M. A. Campbell, boarding recruits, Fletcher and France, 10th regiment,.....	9 20
" 27	Capt. W. P. Beach, recruiting expenses, Capt. Beach's Co.,.....	27 25
" 27	Capt. W. P. Beach, recruiting expenses, Capt. Beach's Co.,.....	17 13
" 27	Capt. W. P. Beach, recruiting expenses, Capt. Beach's Co.,.....	50 00
" 27	N. E. Duell, recruiting expenses, (livery,) Capt. Beach's Co.,.....	7 80
" 27	D. R. Lord, recruiting expenses, Captain Beach's Co.,.....	9 20
" 27	Pettee & Bros., recruiting expenses, Capt. Pierson's Co., 10th regiment,.....	30 00
" 27	Lieut. Levy, recruiting expenses, Lieut. Levy's Co., 10th regiment,.....	22 25
" 26	Chas. H. Richmond, recruiting expenses, (livery,) Capt. Richmond's Co., 10th regiment,.....	81 90
" 26	Capt. Israel Huckins, transporting recruits, Capt. Jenks' Co., 10th regiment,.....	31 84
" 26	H. H. Nims, recruiting expenses, Captain Scarrett's Co., 10th regiment,.....	5 67
" 26	Capt. S. W. Rowe, recruiting expenses, Capt. Judd's Co., 10th regiment,.....	47 00
	Amount carried forward,.....	\$19,864 90

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$19,864 90
Feb. 26	Capt. I. Huckins, recruiting expenses, Capt. Huckins' Co., 10th regiment,....	45 00
" 26	I. Huckins, recruiting expenses, Captain Huckins' Co.,.....	111 77
" 26	I. Huckins, recruiting expenses, Captain Huckins' Co.,.....	380 20
" 26	B. B. Redfield, recruiting expenses, Capt Bunnell's Co.,.....	202 14
" 26	B. B. Redfield, recruiting expenses, Capt. Bunnell's Co.,.....	9 25
" 26	J. P. Whitmer, boarding recruits, Capt. Bunnell's Co.,.....	649 08
Mar. 3	W. O. Donoughue, postage by Col. Lum, 10th regiment,.....	6 50
" 3	Wm. M. Thurber, hardware, 10th regim't,.....	3 08
" 3	H Woodcock, transporting recruits, 10th regiment,.....	9 76
" 3	P. H. Stewart, hardware, 10th regiment,.....	46 31
" 3	Fred. Holmes, coffins, 10th regiment,....	10 00
" 3	W. N. & H. H. Pettee, arresting deserters,.....	10 00
" 3	B. Cook, recruiting expenses, Capt. Bunnell's Co.,.....	36 00
" 3	W. N. & H. H. Pettee, arresting deserters,.....	15 00
" 3	Wm. M. Thurber, hardware,.....	474 28
" 3	O. F. Forsyth, hardware,.....	96 89
" 3	J. H. Sellick, cartage from Holly to Flint,.....	24 22
" 3	W. N. & H. H. Pettee, conveying sick, and livery,.....	23 00
" 3	Sheriff Thompson, board of deserters,....	87 40
" 3	Samuel Aplin, transportation,.....	12 31
" 3	H. K. Pierce, arresting deserters,.....	25 00
" 3	Boss, Burrill & Co., transporting recruits.....	123 50
Jan. 27	J. F. Thompson, boarding recruits, 1st regiment, (E. D. Maynard,).....	10 75
" 27	J. F. Thompson, boarding recruits, 1st regiment, (E. D. Maynard,).....	7 00
Nov. 22	J. K. Averill, printing bills, 1st regiment, (B. B. Hornbeck,).....	4 00
" 22	— Baird, music, 1st regiment, (B. B. Hornbeck,).....	6 00
	Amount carried forward,.....	\$22,293 29

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$22,293 29
Nov. 22	Capt. John Cofden, recruiting expenses, 6th regiment, (his Co.),.....	60 00
Dec. 27	Henry Blair, recruiting expenses, Captain Wilson's Co., 5th regiment,.....	2 00
Nov. 22	A. B. Ayers, recruiting expenses, Captain Wilkinson's Co., 9th regiment,.....	5 50
Dec. 3	James Clinton, cartage, 6th regiment,...	2 50
Nov. 23	E. Nichols, boarding recruits, (Lt. May nard,).....	3 75
Dec. 22	Capt. J. A. Tanner, recruiting expenses, (Capt. Tanner's Co.),.....	68 68
" 27	Wm. Layem, recruiting expenses, Capt. Wilson's Co., 5th regiment,.....	4 00
Nov. 23	E. Richmond, boarding recruits, 1st regi- ment, (O. C. Goldsmith,).....	2 00
Jan. —	H. Littlefield, boarding recruits, 9th regi- ment, Capt. DeLand's Co.,.....	8 63
Dec. 27	Hiram Barrows, boarding recruits, Capt. Wilkinson's Co., 9th regiment,.....	22 95
Nov. 24	Augustus Vallier, boarding recruits, 5th regiment, Lieut. O'Callaghan,.....	4 20
" 23	Wm. Sickles, boarding recruits, Captain Newcomb's Co., 10th regiment,.....	7 00
" 23	J. Millwood, supplies for 30 men of Mc- Clelland guards, 9th regiment,.....	3 00
Oct. 23	Chas. Hamilton, recruiting expenses, Capt. Waterman's Co., 7th regiment,.....	4 00
Dec. 19	E. R. Powell, printing bills, 1st regiment, (Lt. Col. Comstock,).....	2 50
Nov. 22	F. T. Hurley, transporting men from mines to Marquette,.....	17 00
Jan. 28	L. T. Slater, boarding recruits, Capt. De Land's Co., 9th regiment,.....	14 50
Dec. 27	W. D. Wilkins, Brigade Major and In- specter, commutation of quarters, for self and servants, at Detroit, from May 7th to August 31st,.....	72 56
" 27	G. F. Hinchman, towels and tumblers for hospital, Ft. Wayne, by Surg. Brown,.	2 85
	Amount carried forward,.....	\$22,600 91

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$22,600 91
Dec. 27	Buhl & Ducharme, nails for Quarter-master's department,	3 00
Feb 13	A. B. Fuller, recruiting expenses, (A. B. Fuller recruiting officer,) 8th regiment,	22 90
" 13	A. B. Fuller, recruiting services, (A. B. Fuller, recruiting officer,) 8th regiment,	90 00
" 13	Garrison House, boarding recruits, Capt. Chase's Co.,.....	6 80
" 13	E. O. Grosvenor, paid U. S. Express Co., charges on box hospital supplies to 7th regiment,.....	11 25
" 13	Joseph Hanaw, rent recruiting office at Jackson, 10th regiment, Capt. Deming,	10 00
Nov. 22	Hunter & Darrin, rent recruiting office at Lansing, 1st regiment, Capt. Sandford's Co.,.....	6 00
Feb. 19	James E. Eagle, recruiting service,.....	257 00
" 19	Westn. U. Tel. Co., telegraphing,.....	3 95
" 19	Wm. Beal, ice for Quarter-master General's office from June 10th to Oct. 31st,	6 85
" 19	Geiger & Scripps, 1000 muster rolls,.....	28 00
" 19	" " advertising general orders, army supplies, printing bills, circulars, &c.,	37 00
" 19	E. S. Heineman, shirts and drawers,.....	32 20
" 19	Gottlieb Christ, boarding recruits, different regiments,.....	55 86
" 19	James Parshall, boarding recruits, 1st regiment, order Quarter-Master Gen'l,	4 87
" 19	Capt. Gane, transporting recruits from Grand Haven to Grand Rapids, (O. C. Goldsmith,).....	1 50
" 19	Capt. C. V. DeLand, recruiting expenses, 9th regiment,.....	9 75
" 19	Capt. C. V. DeLand, printing bills and recruiting expenses,.....	4 00
" 19	A. B. Turner, printing posters, &c., Capt. Goldsmith,.....	14 25
" 19	F. Buhl & Co., 500 caps and packages,	426 50
	Amount carried forward,.....	\$28,631 09

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$23,631 09
Feb. 19	Margarett R. McConnell, rent recruiting office, Grand Rapids, Capt. Goldsmith,	7 00
" 19	Andrew J. Abby, recruiting services, 8th regiment,.....	72 20
Nov. 22	Dr. Harvey Loomis, medical attendance, 7th regiment,.....	10 00
" 23	W. W. Barrett, recruiting expenses, 1st regiment,.....	9 80
Dec. 11	Barton & Noble, livery for recruiting, 1st regiment, (Lieut. C. P. Perry,)....	17 00
" 13	Taylor & Robinson, transporting sick to hospital; 8th regiment,.....	7 50
" 27	Benson Bartlett, boarding recruits, (Foster,) 5th regiment,.....	15 80
" 19	L. Buell, drugs and medicines, 3d regiment,.....	345 91
" 19	Chas. R. Case, medical examination of Sharp Shooters,.....	16 00
" 19	John L. Mitchell, examining 74 persons for service,.....	18 50
" 19	John T. Durand, for use of hall for recruiting office, 8th regiment,.....	10 00
" 19	Wm. Wingart, repairing arms,.....	5 12
" 19	Seaman & Cole, printing, 1st regiment,...	8 00
" 19	Amboy, Lansing & Grand Traverse R. R. Co., 5 fares from Owosso to Lansing on military business,.....	3 75
" 19	Mrs. Harriet Swegles, boarding recruits, 8th regiment,.....	9 10
" 19	John Hutchins & Co., transportation of canon,.....	8 00
" 19	Jesse Conson, tables for 7th regiment,...	5 00
" 19	James Shafer, boarding recruits, Co. G., 5th regiment,.....	1 62
" 19	John Watson, deputy sheriff, arresting deserters,.....	12 25
" 19	Wm. Durham, transporting or removing canon at Grand Rapids,.....	3 00
" 19	W. R. Barnard, boarding recruits, 8th regiment, Grand Rapids,.....	2 25
	Amount carried forward,.....	\$24,217 89

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$24,217 89
Feb. 19	W. R. Barnard, boarding recruits, 8th regiment, Grand Rapids,.....	59 40
" 19	Capt. Smith, recruiting expenses, 1st regiment,.....	135 00
" 19	Capt. Gilbert E. Pratt, recruiting expenses, 8th regiment,.....	84 40
" 19	James Henry, boarding recruits,.....	1 60
" 19	Walker & Seitz, advertising,.....	56 62
" 19	Shulte Bros., 2 bbls. soft soap,.....	5 00
" 19	J. W. Johnson, rent of office, Adjutant General,	45 00
" 19	Str. Forest Queen, transporting recruits, 1st and 9th regiments,.....	30 00
" 19	Str. Ruby, transporting recruits, 1st, 5th, 9th and 10th regiments,.....	66 75
" 19	American Ex. Co., transportation,.....	1 75
" 19	John Fisher, boarding recruits, (Lieut. Grummond,) 1st regiment,.....	9 60
" 18	H. C. Buffington, printing bills, 1st regiment,	3 75
" 19	A. B. & H. Dickenson, boarding recruits. Capt. Mansfield's Co.,.....	76 80
" 19	W. U. Tel. Co., telegraphing,.....	21 03
" 12	J. M. Fisher, coffin and services,.....	7 00
" 12	Thos. Digue, boarding recruits, Captain Dana's Co.,.....	2 40
" 12	Col. Wm. M. Fenton, postage and telegraphing,	11 00
" 12	Wm. B. Clark, supplies, 6th regiment,...	30 00
" 12	W. D. Meeker, sheeting, knives, forks, &c.,	17 08
" 12	Ward, Brooks & Co., lumber, 3d regiment	236 43
" 12	Bradley H. Thompson, livery, Quartermaster's department,.....	7 00
" 12	Bradley H. Thompson, livery, Adjutant General's department,.....	66 00
" 12	Bradley H. Thompson, livery, Contract Board, trial Sharp Shooters,.....	4 00
" 18	E. & G. Wilson, shoes for recruit in 6th regiment,.....	2 00
" 18	Patrick Cody, wood and straw,.....	7 25
	Amount carried forward,.....	\$25,204 75

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$25,204 75
Feb. 18	E. W. Morgan, rent of house for hospital,	20 00
" 18	Mrs. Crampton, attendance and Board of sick man, 4th regiment,	5 00
" 18	J. Antisdale & Bro., recruiting expenses, H. H. Hodgson's Co., 5th regiment,....	2 75
" 18	G. R. Lyon, recruiting expenses, Captain Newcomb's Co.,	4 00
" 18	J. C. Dennison, 7 loads straw, 8th regiment,	10 00
" 18	Higby & Stearns, medical supplies, Fort Wayne,	43 61
" 18	Lieut. G. B. Fuller, recruiting expenses, ..	3 50
" 18	Wm. H. Tefft, hospital supplies, Fort Wayne,	2 50
" 18	Mrs. J. B. Wilson, boarding recruits, Capt. DeLand's Co.,	5 10
" 18	Mrs. D. W. Thayer, boarding recruits, Capt. DeLand's Co.,	5 40
" 18	Mrs. C. Hubbard, boarding recruits, Capt. DeLand's Co.,	5 10
" 18	H. H. Bradley, livery, Capt. Newcomb's Co.,	16 25
" 18	W. S. Ament, livery, Capt. Newcomb's Co., ..	17 00
" 18	A. Griffis, boarding recruits, Capt. Newcomb's Co.,	25 80
" 18	A. M. Adams, recruiting expenses, Capt. Adams' Co., 9th regiment,	19 50
Dec. 29	Edson P. Flint, livery and recruiting expenses, Capt. Sandford's Co., 1st regiment,	39 89
" 27	Robt. Bigham, recruiting expenses, transportation, Capt. Jenny's Co.,	4 00
Jan. 24	Tingley & Laycock, recruiting expenses, Capt. Pondfret's Co.,	9 00
" 25	M. M. Peck, stationery,	348 50
" 25	W. S. Maynard, sundries furnished 1st regiment, (L. L. Comstock,)	23 17
" 25	R. G. Tyler, scrubbing brushes,	3 50
" 27	Seth Sage, recruiting expenses,	2 00
	Amount carried forward,.....	\$25,820 32

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$25,820 32
Jan. 28	Jos. E. Bebee, recruiting expenses, room rent, Capt. DeLand's Co.,.....	25 00
" 28	G. W. Howe, saw dust, 2d regiment,....	4 00
" 28	R. W. Ransom, recruiting expenses, 1st regiment,.....	43 33
" 28	T. C. Carr, recruiting expenses, 1st regiment,	43 10
" 28	M. S. Newell, recruiting expenses, 1st regiment,	36 95
" 28	J. M. Shearer, boarding recruits, Captain Sandford's Co.,.....	39 57
" 28	Daniel B. Hibbard, transporting recruits, 7th regiment,.....	21 00
" 30	Str. Forrester, transporting recruits from St. Clair, Ft. Huron, &c., for 5th, 7th and 9th regiments,.....	210 75
" 30	Capt. E. A. Fechet, recruiting expenses, 9th regiment,.....	35 80
" 31	J. W. Tillman, 6 cot beds and mattresses, (hospital,)	28 50
" 31	Japheth Cross, boarding recruits, 4th regiment, Capt. I. H. Cole's Co.,.....	265 60
" 31	Japheth Cross, boarding recruits, 1st regiment, Capt. Graves' Co.,.....	117 23
" 13	A. D. Perkins, 20 pairs blankets,.....	135 00
" 13	O. Bourke, hospital supplies for 9th regiment, West Point, Ky, per Surgeon,...	158 00
" 18	Geo. West, brooms,	2 25
" 18	S. Sykes & Co., 2 dozen flannel shirts,...	23 00
" 20	G. & R. McMillan, 6 kegs cannon powder,...	36 00
" 20	Wm. H. Tefft, tin and hardware,	69 09
" 20	J. H. Whittemore, drum heads,	12 00
" 21	S. D. Elwood, stationery,	120 87
" 22	E. S. Heineman, 250 pairs blankets,...	1,687 50
" 30	E. O. Grosvenor, 200 dozen socks,.....	667 32
Feb. 1	De Garmo Jones, express charges, &c.,...	3 75
" 6	H. Brossard, wood,	13 50
" 11	Seth Lewis, printing handbills, 1st regiment,.....	2 50
	Amount carried forward,.....	\$29,621 93

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid, and for what purpose.	Amount.
	Amount brought forward,.....	\$29,621 93
Feb. 28	Amer. Ex. Co., charges on box clothing for prisoners at Charleston, South Carolina and Richmond, Virginia,.....	10 00
" 28	Amer. Ex. Co., transportation,.....	3 13
" 28	" transportation,.....	4 00
" 28	W. A. Howard, P. M., postage, public letters and packages,.....	42 32
" 28	N. B. Hickey, cartage,.....	12 00
" 28	M. M. Peck, stationery and binding,.....	190 07
" 28	James McCann, cartage,.....	28 78
" 28	Wm. S. Warner, recruiting expenses, 8th regiment, (Lieut. Williams' Co.,).....	102 00
" 28	Wm. S. Warner, recruiting expenses, 8th regiment, (G. B. Fuller's Co.,).....	81 50
" 28	E. H. Thompson, amount paid for extra work, printing military bill presented to legislature by Military Committee,....	15 00
" 28	H. E. McNeil, recruiting expenses, Capt. Adams' Co., 9th regiment,.....	36 00
" 28	Phillip Drake, boarding recruits, Captain Sutton's Co., 7th regiment,.....	18 00
" 28	J. Z. & J. D. Ballard, livery, recruiting expenses, (Jas. O'Donnell,) 1st regiment,.....	18 00
" 28	J. Z. & J. D. Ballard, livery, recruiting expenses, (L. Williams,) 8th regiment,...	22 00
" 28	J. Z. & J. D. Ballard, livery, recruiting expenses, (G. B. Fuller,) 8th regiment,).	35 50
" 28	J. Z. & J. D. Ballard, livery, recruiting expenses, (L. Williams,) 8th regiment,...	2 00
" 28	J. Z. & J. D. Ballard, livery, recruiting expenses, (A. B. Fuller,) 1st regiment,...	15 00
" 28	John Pierson, recruiting expenses, Capt. Pierson's Co., 10th regiment,.....	114 28
" 28	John McConnell, knives and forks for 3d regiment,.....	26 15
" 28	A. B. Turner, for printing blanks, &c.,...	21 50
" 28	E. E. Winsed, cotton cloth, 3d regiment,...	20 58
" 28	Foster & Metcalf, bill of hardware, 3d regiment,.....	61 81
" 28	Goodrich & Gay, hardware, 3d regiment,.....	42 00
	Amount carried forward,.....	\$30,543 60

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,	\$30,543 60
Dec. 18	J. B. Long, livery, Quarter-master and Adjutant General's offices,	4 00
" 18	J. W. Leonard, livery, Capt. Jenny's Co.,	24 50
" 19	J. H. Peebles, boarding recruits, Captain Galluly's Co.,	3 60
" 19	Wm. Phelps & Co., hospital supplies, Camp of Instruction,	2 76
" 20	C. M. Walker, recruiting expenses, Walker's Co., 7th regiment,	17 00
" 21	Mrs. Howard, washing for hospital, 8th regiment,	3 62
" 22	M. M. Peck, stationery,	424 12
" 22	Detroit Post Office, (W. A. Howard,) postage, Quarter-master's office,	25 50
" 22	Detroit Post Office, (W. A. Howard,) postage, Adjutant General's office,	31 00
Jan. 13	Peter Mook, 15 cords wood, 6th regiment,	66 00
" 13	Guy F. Hinchman & Co., awning for Fort Wayne,	73 70
" 3	Holt Guards, (Wm. S. Biddle,) repairs of arms,	46 40
" 3	Albert Crane, rent, Quarter-master General's office,	62 49
" 3	Albert Crane, rent, Quarter-master's department, warehouse,	49 98
" 3	N. B. Hickey, cartage,	19 25
" 14	James McCann, cartage,	15 25
" 15	James O'Donnell, recruiting expenses, 1st regiment,	45 00
" 18	M. D. Rundell, boarding recruits, Captain Titus' Co., 10th regiment,	57 05
" 18	Detroit Gas Light Co., gas for Quarter-master and Adjutant General's offices, ..	14 50
" 18	Roberts & Hillhouse, medicines and medical stores, 6th regiment,	39 50
" 18	George White, repairs, gas work in offices,	7 91
" 20	W. H. Tefft, stoves, pipes, &c.,	29 49
" 20	" sundries for hospital, Fort Wayne,	17 87
	Amount carried forward,	\$31,624 09

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$31,624 09
Jan. 20	Loren W. Phelps, boarding recruits, Capt. Jenny's Co.,.....	5 25
" 20	W. H. Tefft, repairs on scales, cartage, &c.,	8 75
" 20	Lieut. H. Belcher, recruiting expenses, 8th regiment,.....	37 60
" 20	Lieut. H. Belcher, recruiting expenses and rent of office,	26 00
" 20	Lieut. H. Belcher, commutation of quarters,	22 63
" 21	Capt. Thos. H. Hunt, recruiting expenses, 7th regiment,.....	60 60
" 21	S. D. Elwood, stationery,	32 63
" 21	Capt. C. E. Wendell, printing bill and recruiting expenses, 1st regiment,.....	24 40
" 21	Capt. C. E. Wendell, recruiting expenses, 1st regiment,.....	25 42
" 21	D. Eastman, boarding recruits and livery, (Levant Williams,).....	36 25
" 21	Foster & Metcalf, sundry supplies, 3d regiment,	152 56
" 21	Steamers Ocean and May Queen, (by Jas. Moreton, clerk,) coffee furnished soldiers, 1st and 6th regiment,.....	56 25
" 21	S. D. Elwood, printing envelopes, letter heads and stamps,.....	18 00
" 22	A. J. Stanley, boarding recruits, Captain Sutton's Co., 7th regiment,.....	7 10
" 22	Elliott Richmond, transporting and boarding recruits, Captain Church's Co., 8th regiment,.....	65 00
" 22	Chas. H. Curtis, (Quarter-master Sergeant,) board, 7th regiment,.....	10 80
" 22	Frank Powell, boarding recruits, Captain Sutton's Co., 7th regiment,.....	75 20
" 22	N. Root, cartage for 6th regiment,.....	25 25
" 22	E. B. Pond, printing handbills, 1st regiment,	9 50
" 22	Wm. H. Cady, boarding recruits, Captain Sutton's Co., 7th regiment,.....	17 40
	Amount carried forward,.....	\$32,840 68

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$32,840 68
Jan. 22	M. Vansyckle, boarding recruits, Captain Sutton's Co., 7th regiment,.....	7 60
" 22	J. Kellum, boarding recruits, Capt. Sutton's Co., 7th regiment,.....	18 60
" 22	A. H. Newcomer, boarding recruits, Capt. Sutton's Co., 7th regiment,.....	68 40
" 22	G. L. Cornell, medical attendance, 5th regiment,.....	10 00
" 23	C. N. Shephard, hospital supplies, drugs, &c., 8th regiment,.....	77 09
" 23	Dr. J. S. Watts, medical attendance, 4th regiment,.....	10 00
" 23	Capt. John Gilluly, transporting and boarding recruits, arresting deserters, &c., 5th regiment,.....	36 60
" 23	Capt. C. V. DeLand, expenses Barry Guards en route to rendezvous, 9th regiment,...	6 65
" 23	Capt. C. V. DeLand, boarding recruits, Capt. DeLand's Co., 9th regiment,....	12 25
" 23	Dr. A. Platt, medical attendance,.....	100 00
Dec. 6	M. Stevens & Co., moving mattresses and desk to Ft. Wayne,.....	2 50
" 7	A. B. Fuller, recruiting expenses, 1st regiment,.....	19 50
" 7	A. B. Fuller, recruiting expenses, (services,) 1st regiment,.....	75 00
" 7	Amer. Ex. Co., transportation for 9th regiment,.....	18 25
" 7	Fisher & Foster, music for 9th regiment, Capt. Grummond's Co.,.....	12 00
" 7	Michael Caples, recruiting expenses, 1st regiment,.....	2 25
" 7	J. B. Long, boarding horse from August 26th to Nov. 25th,.....	39 00
" 7	M. Walton, recruiting expenses, Captain Grummond's Co.,.....	4 00
" 7	Jacob Brown, recruiting expenses, Capt. Grummond's Co.,.....	1 25
" 7	John Flynn, recruiting expenses, Capt. Grummond's Co.,.....	1 50
	Amount carried forward,.....	\$32,863 12

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$32,863 12
Dec. 7	C. F. Davis, recruiting expenses, Captain Davis' Co.,.....	5 60
" 9	Godfrey, Dean & Laible, resetting glass, Adjutant General's office,.....	1 56
" 9	D. B. Hibbard, transporting recruits, Capt. Sanford's Co.,.....	15 25
" 9	D. B. Hibbard, transporting recruits, Capt. Sanford's Co.,.....	54 00
" 9	G. Schlichting, boarding recruits, Captain Chase's Co.,.....	69 60
" 9	C. Peabody, printing handbills for 1st and 7th regiments,	12 00
" 9	E. F. Sutton, recruiting expenses, Captain Sutton's Co.,.....	20 44
" 10	Wm. S. Warner, recruiting expenses, Capt. Kennedy's Co.,.....	10 50
" 10	Mrs. Mary G. DeLand, boarding recruits, Capt. DeLand's Co.,.....	23 94
" 10	Slawson & Geer, boarding men, Captain Comstock's Co.,.....	54 09
" 10	Eber Ward, transporting recruits from Saginaw, 1st and 9th regiments,.....	158 75
" 10	Solon Cook, boarding recruits, 1st regiment, and taking care of sick soldiers,.....	354 64
" 10	Humphrey House, Monroe, boarding of band, 7th regiment,.....	3 25
" 10	James Whitney, expenses sick men, 6th regiment,.....	29 00
" 10	T. W. Melchor, collecting and transporting arms,.....	5 00
" 10	N. Nuhfer, recruiting expenses, Captain Chase's Co.,.....	17 50
" 11	Lyford Peavy, recruiting expenses, Capt. Sanford's Co.,.....	10 60
" 11	E. Lusk, recruiting expenses, (horse hire,) Lieut. H. S. Warner,.....	4 00
" 12	W. U. Telegraph Co., telegraphing,.....	23 45
" 12	G. M. Dewey, printing bills, Q. C. Bounds' Co.,.....	12 50
	Amount carried forward,.....	\$33,748 79

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$33,748 79
Dec. 12	John Moore, boarding recruits, Captains Millard and Adams' Cos.,.....	12 00
" 16	J. Z. & J. D. Ballard, livery, 1st regiment recruiting officer,.....	12 00
" 16	J. Z. & J. D. Ballard, livery, Capt. DeLand's Co., 9th regiment,.....	34 00
" 16	J. Z. & J. D. Ballard, livery, Capt. Pond fret's Co., 8th regiment,.....	77 00
" 16	J. Z. & J. D. Ballard, livery, Capt. Kennedy's Co., recruiting officer,.....	15 00
" 16	J. Z. & J. D. Ballard, livery, A. B. Fuller recruiting officer,.....	17 00
" 16	Byron Green, care sick, Camp Fountain, ..	75 00
" 16	Byron Green, livery, recruiting, 1st regiment, (H. Cary,).....	12 00
" 16	Byron Green, livery, recruiting, 1st regiment, C. Lyon,	29 00
" 16	Byron Green, livery, recruiting, 1st regiment, Lieut. E. D. Judd,.....	5 00
" 16	Byron Green, livery, Quarter-master General, Col. Backus and recruiting officer Maynard,.....	10 00
" 16	Henry Conner, recruiting expenses, Capt. Jenny's Co., 9th regiment,.....	4 00
" 16	A. Burrell & Co., livery for hospital, by Dr. Palmer,.....	14 00
" 16	Hibbard & Burrell, transporting recruits, Howell to Detroit,.....	3 00
" 16	Boss, Burrell & Co., transporting recruits, B. W. Hornbeck's Co.,.....	13 00
" 16	A. Burrell & Co., livery, E. T. Sherlock's Co.,.....	4 00
" 16	A. Burrell & Co., livery for Whittlesey Brigade, Quarter-master, Ft. Wayne, ..	3 00
" 16	John S. Hurd, boarding recruits, Captain DeLand's Co.,.....	86 02
" 16	Finney & Shoemaker, boarding recruits, Capt. Peat's Co.,.....	14 40
" 17	Roberts & Hillhouse, hospital supplies, 6th regiment,.....	50 58
	Amount carried forward,.....	\$34,288 79

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$34,238 79
Dec. 17	F. F. Hill, boarding recruits, G. W. Wilson's Co.,.....	7 00
" 18	V. M. Curry, recruiting expenses, 9th regiment,	40 68
" 18	A. Chaffee, rent for officers' quarters, Cantonment Blair,	30 00
" 18	Hoffner & McBride, repairing tents,.....	9 13
Nov. 30	Steamer Iron City, transporting recruits from Marquette and Ontonagon,.....	108 00
" 30	John Pierson, recruiting, Capt. Pierson's Co., 10th regiment,	369 30
" 30	E. H. Thompson, superintending building barracks for 10th regiment,.....	57 50
" 30	L. L. McKnight, transporting recruits from Portage Lake for 10th regiment,	176 00
" 30	Fred. Indermill, recruiting expenses, Capt. Jenney's Co.,.....	140 12
" 30	J. W. Brooks, carting camp equipage, 1st regiment,	26 50
" 30	J. W. Brooks, straw for Camp Fountain,	70 75
" 30	E. A. Griffin, recruiting expenses, 6th regiment,	171 45
" 30	W. S. Warner, recruiting expenses, 8th regiment,	19 25
" 30	W. S. Warner, recruiting expenses, 1st regiment,	28 37
" 30	Steamer Cleveland, transporting recruits from Portage Lake to Detroit,.....	12 00
" 30	J. R. Webster & Co., stationery, 1st regiment,	13 36
" 30	Mrs. Cavanaugh, boarding and nursing soldiers,	16 00
" 30	Mrs. Brand, recruiting expenses, Captain Case's Co.,.....	11 20
" 30	H. L. Reeve, recruiting expenses, Captains Jenny's, Case's and Pondfrit's Cos, 8th and 9th regiments,.....	76 12
" 30	Eber Ward, transporting recruits from Saginaw,	117 50
" 30	T. & J. Hinchman, supplies,	28 22
	Amount carried forward,.....	\$35,767 24

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,	\$35,767 24
Nov. 30	A. B. Fuller, recruiting expenses, 1st regiment,	30 55
" 30	T. & J. Hinchman, supplies,	28 07
" 30	Dennis Lynn, recruiting expenses, 9th regiment,	26 80
" 30	Henry Byron, recruiting expenses, 1st regiment,	12 00
" 30	R. M. Darwin, recruiting expenses, Capts. Millard and Mullett's Cos., 9th regiment,	88 20
" 30	O. J. Beardslee, recruiting expenses, Capt. Chase's Co.,	11 70
" 30	True Citizen Office, Jackson, printing and advertising,	39 75
" 30	James Share, attendance as sexton,	3 00
" 30	Philip Drake, recruiting, Capt. Sutton's Co.,	80 28
" 30	J. E. Brewster, transporting sick to hospital,	6 00
" 30	L. H. Roberts, labor and material on barracks at Flint per contract with E. H. Thompson,	387 24
" 30	W. U. Telegraph Co., telegraphing,	18 35
" 30	C. R. Thompson, ice for use of regiment,	20 00
" 30	E. L. Maynard, recruiting expenses, per Col. L. L. Comstock,	104 25
" 30	Chas. H. Richman, recruiting expenses, 10th regiment,	273 80
" 30	R. A. Tracy, recruiting expenses, 1st regiment,	45 50
" 30	R. Barton, recruiting expenses, 5th regiment,	8 10
" 30	L. D. Godfrey, recruiting expenses, Capt. Sandford's Co.,	116 13
" 30	L. D. Godfrey, recruiting expenses, Capt. Sandford's Co.,	13 00
Dec. 4	U. S. Ex. Co., transportation,	3 45
" 4	Godfrey, Dean & Laible, resetting glass at Ft. Wayne,	33 92
" 4	J. Jenk, recruiting expenses, Capt. Pierson's Co.,	25 20
	Amount carried forward,	\$37,022 53

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$37,022 53
Dec. 4	G. F. Hinchman & Co., awnings and blocks, Ft. Wayne,.....	67 85
" 5	Theo. Barnum, boarding recruits, Captain Quackenboss' Co.,.....	5 40
" 6	Hunter & Darrin, rent recruiting office,...	6 00
" 6	O. C. Goldsmith, recruiting expenses, 1st regiment,.....	71 25
" 6	R. W. Haskins, recruiting expenses, 1st regiment,.....	11 00
" 6	J. H. Fountain, expenses visiting State regiments at Adrian, Ann Arbor, Flint and Monroe,.....	50 58
" 6	J. H. Fountain, cash paid C. W. Lenzig, well as Assistant Quarter-master from May 1st to June 11th,.....	75 00
Oct. 9	Thos. Keiley, labor at Ft. Wayne,.....	89 00
" 10	James McGrath, straw,.....	36 40
" 10	Merchants' Dispatch, transportation,.....	26 88
" 15	S. Brotherton, boarding recruits,.....	6 48
" 26	Det. Gas Light Co., gas for Adjutant General's office,.....	4 70
" 26	Det. Gas Light Co., gas for Quarter-master's office,.....	3 20
Nov. 19	T. S. Allen, recruiting expenses, Captain Sandford's Co.,.....	10 70
" 20	Merchants' Dispatch, transporting muskets, blankets, &c.,.....	215 73
" 20	A. S. Roberts, recruiting expenses, Capt. Fowler's Co., 6th regiment,.....	49 00
" 21	G. W. R. W. Co., transporting muskets, &c.,...	495 44
" 21	Steamer Clara, transporting recruits, Saginaw Co.,.....	4 50
" 21	John Kent, transporting sick soldiers, Ft. Wayne to St. Mary's hospital,.....	5 00
" 21	Catherine Ottener, boarding recruits, Capt. Chase's Co., 9th regiment,.....	4 20
" 21	Flattery & Bros., coffin, hearse, &c., 5th regiment,.....	10 00
" 22	J. W. Tillman, supplies for hospital, Camp of Instruction,.....	30 00
	Amount carried forward,.....	\$38,250 89

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,	\$33,250 89
Nov. 22	Thos. Rourke, cartage,	12 25
" 22	Mrs. J. Clarke, washing for hospital, Fort Wayne,	3 00
" 22	Christopher Stadler, arresting deserters for companies of 9th regiment at various times,	25 00
" 23	Steamer Clara, transporting recruits en route to Washington,	7 30
" 23	Hoffner & McBride, two flags,	35 00
" 23	Daniel Driscoll, washing for hospital, Ft. Wayne,	1 88
" 23	Higby & Stearns, hospital supplies, 9th regiment,	57 50
" 23	Higby & Stearns, medicines and supplies,	40 03
" 25	N. B. Hickey, cartage,	17 50
" 25	D. Cooney, transporting sick soldiers to hospital,	6 00
" 26	J. H. Farwell, coffins and services,	52 50
" 26	J. McCann, cartage baggage, &c., 5th and 8th regiments,	114 75
" 26	Amos Wilson, recruiting expenses, Capt. Wilson's Co., 9th regiment,	39 50
" 26	D. O'Connor, transporting sick soldiers to hospital,	7 50
" 26	George Herring, transporting sick soldiers to hospital,	3 00
" 26	Higby & Stearns, medicines and hospital supplies, 9th regiment,	350 55
" 27	Wm. H. Tefft, cup, camp kettles, &c., ...	31 00
" 27	Merchants' Dispatch, transportation,	10 05
" 27	Wm. H. Cleveland, haversacks,	36 00
" 27	Chris. Morass, arresting deserters, 9th regiment,	10 00
" 27	Patrick Hickey, transporting sick to hospital,	4 50
" 27	Finney & Shoemaker, boarding sick soldiers at Grand Rapids,	13 75
" 30	J. W. Johnson, rent office for Adjutant General,	45 00
" 30	S. D. Elwood, stationery,	49 00
	Amount carried forward,	\$39,228 45

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward.....	\$39,228 45
Nov. 30	W. U. Telegraph Co., (4 vouchers,) telegraphing public service,.....	276 27
" 30	S. B. Duffield, hospital supplies, 9th regiment,.....	6 35
" 30	Godfrey, Dean & Laible, repairing windows, Ft. Wayne,.....	12 35
" 30	S. M. Sackett, medicines, &c., for hospital,.....	67 58
" 30	Duncan Stewart, cartage on 731 bushels of oats to Ft. Wayne,.....	14 00
" 30	American Ex. Co., transportation,.....	1 25
" 30	J. W. Wilder, services making out rolls 2d, 3d and 4th regiments,.....	20 00
" 30	M. B. Kean, clothing,.....	30 00
" 30	J. E. Pitman, Pay Master, commutation of quarters,.....	127 20
" 30	Milton Bochford, recruiting expenses, Captain Hornbeck's Co.,.....	18 69
" 30	Lyon & Barstow, boarding recruits, 1st regiment,.....	8 44
" 30	Joseph Payne, recruiting expenses, 9th regiment,.....	13 20
" 30	G. P. Sandford, recruiting expenses, Capt Sandford's Co.,.....	69 35
" 30	M. M. Peck, stationery,.....	234 25
" 30	J. R. Tibbetts, recruiting expenses, Capt Adams' Co.,.....	52 80
" 30	J. R. Tibbetts, recruiting expenses, Capt Tanner's Co.,.....	11 60
Sept. 12	Henry Knight, services as carpenter at Ft. Wayne,.....	40 50
" 12	Geo. Cooper, services in hospital at Fort Wayne,.....	16 00
" 12	Margaret Skillman, washing for hospital at Ft. Wayne,.....	3 37
" 12	Richard Woods, services as carpenter at Ft. Wayne,.....	22 50
" 12	J. M. Morris, recruiting expenses,.....	5 00
" 14	N. S. Keenan, services as carpenter at Ft. Wayne,.....	20 00
	Amount carried forward,.....	\$40,299 15

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$40,299 15
Sept. 14	Mike Donahue, services as carpenter at Ft. Wayne,.....	22 50
" 17	Homer Winnis, music at Camp Fountain, 1st regiment,.....	45 00
Aug. 20	R. Schuekenberger, boarding recruits,...	3 60
" 20	S. P. Hicks, boarding recruits,.....	8 85
" 20	Wm. A. Carr, boarding recruits,.....	1 20
" 20	Jacob Aberly, boarding recruits,.....	24 75
" 20	B. W. Davis, boarding recruits,.....	2 25
" 20	S. J. Harding, boarding recruits,.....	65 50
" 22	L. W. Tinker & Co., brooms, brushes, sponge, soap, &c.,.....	27 50
" 22	E. B. Pond, printing and advertising,....	5 50
" 22	Richmonds & Backus, stationery,.....	66 00
" 22	Thos. W. Tiely, labor at Ft. Wayne,	4 00
" 16	C. E. Stewart, board of recruits,.....	15 90
" 16	Amos James, transportation recruits,...	12 00
" 17	A. B. Fuller, recruiting expenses,.....	44 50
" 17	N. B. Hickey, cartage,.....	13 50
" 17	E. W. Belton, use of horse and buggy for recruiting,.....	22 50
" 18	M. Elder, boarding recruits, 8th regiment,	130 50
" 18	C. Ryan, boarding recruits, 8th regiment,	3 30
" 18	E. Hall, provisions for 8th regiment,.....	7 38
" 18	E. Hall, provisions for 8th regiment,.....	27 20
" 19	F. N. Chadwick, recruiting expenses, 5th regiment,.....	48 60
Sept. 21	John Wynne, cartage,.....	19 75
" 26	Jesse L. Jenks, boarding recruits, 7th regiment,.....	66 00
" 26	Wm. Kerwin, boarding recruits, 7th regiment,.....	15 33
" 26	M. McCarron, boarding recruits, 7th regiment,.....	41 36
" 26	J. C. Whitman, recruiting expenses, horse and buggy,.....	11 50
" 26	B. S. Horton, recruiting expenses, 1st regiment,	12 00
" 26	Samuel Shafer, recruiting expenses, 1st regiment,.....	7 88
	Amount carried forward,.....	\$41,075 00

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$41,075 00
Sept. 26	Amos James, transporting recruits, 7th regiment,.....	7 00
" 27	D. Cooper, rent of office for Col. Backus,:	16 57
" 26	Scarrett & Blossop, recruiting expenses, (printing,) 7th regiment,.....	8 00
" 26	F. Morley, printing handbills, (Sharp Shooters,)	9 00
" 26	F. Morley, printing R. R. tickets, &c.,...	58 15
" 26	F. Morley, printing,.....	85 50
" 26	F. Morley, printing brigade orders,.....	5 00
" 27	Guy F. Hinchman & Co., pails, brooms and other supplies,.....	83 45
" 27	Guy F. Hinchman & Co., rent recruiting office,.....	2 00
" 24	H. M. Whittlesey, expenses mustering in 3d and 7th regiments,....	20 00
" 30	S. J. Harding, boarding recruits, 8th regiment,	76 05
" 30	Geo. N. Bowen, cartage,.....	7 00
June 22	Armstrong & Sears, supplies for hospital, 2d regiment,.....	5 17
Sept. 28	James Murphy, boarding recruits, 7th regiment,.....	16 50
" 30	James E. Pittman, expenses to Washington to pay troops,.....	181 28
" 30	American Ex. Co., transportation,.....	13 75
" 30	Wm. A. Howard, P. M., postage on public letters and packages,.....	22 00
" 30	Wm. A. Howard, P. M., postage on public letters and packages,.....	26 50
" 30	Wm. A. Howard, P. M., postage on public letters and packages,.....	12 50
" 30	M. Cronin, services as porter in Quartermaster's department,.....	40 00
Aug. 26	Berdan Sharp Shooters, rifles for men,...	5,335 00
" 22	H. J. Harvey, services recruiting for 1st regiment,.....	45 00
" 22	J. H. Morris, transporting of men from Pontiac to Lapeer and Orion,.....	29 50
	Amount carried forward,.....	\$47,190 02

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$47,190 02
Aug. 22	James Armstrong, 11½ days carpentering at Ft. Wayne,.....	14 69
" 22	L. W. Tinker & Co., subsistence,.....	115 72
" 22	Geo. King, transportation on steamer Clara, Detroit to Ft. Wayne,.....	15 50
" 22	R. M. Darwin, boarding recruits,.....	10 04
" 23	Western Tel. Co., sending telegrams,....	8 54
" 23	C. H. Curtis, cartages,.....	6 00
" 23	John Hawley, fixing pump, Fort Wayne,	2 75
" 23	F. Wetmore & Co., kerosene oil lamps,..	12 00
" 23	Wm. Leach, boarding 84 days for 1st regiment,	32 50
" 23	B. Campbell, boarding men,.....	5 10
" 23	J. H. Fountain, expenses incurred from April 1st to May 10th,.....	40 25
" 23	Wm. D. Wilkins, mustering in 6th regiment,	7 20
" 23	O. C. Comstock, for hotel bills and fare, recruiting for 1st regiment,.....	28 20
" 23	Geo. Grummond, recruiting expenses,...	37 45
" 23	J. D. Baldwin, boarding recruits,.....	44 14
" 23	James Galluley, boarding recruits,.....	10 00
" 23	Wm. A. Hatch, jailor Washtenaw county, boarding and turnkeys services,.....	14 88
" 23	R. Mathews, pork and beef,.....	18 12
" 26	George P. Sandford, recruiting expenses,	42 27
" 26	J. Heinstofer, 106 dinners for recruits, ..	21 20
" 27	Dr. Reed, medical attendance,.....	3 00
" 27	Thos. H. Hunt, recruiting expenses,.....	51 38
" 27	C. M. Hayward, transporting men from Pottersburgh to Port Huron,	9 00
" 27	J. Jenks, boarding recruits and stage fare,	11 02
" 28	Chas. M. Gregory, recruiting expenses, ..	28 15
" 28	G. W. R. W. Co., transportation,.....	47 84
" 30	E. O. Grosvenor, expenses to New York and Hartford, purchasing supplies for State,	87 39
" 30	John B. Long, livery,.....	5 00
" 30	G. W. R. W. Co., transportation,.....	30 60
" 30	Jesse Throp, recruiting expenses,.....	2 50
	Amount carried forward,.....	\$47,952 45

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$47,952 45
Aug. 30	James Winters, recruiting expenses,....	18 50
" 31	Col. Jerome Croul, expenses incurred in examining Sharp Shooters at various places,	61 80
" 31	E. O. Grosvenor, expenses incurred in ex- amining Sharp Shooters at various places,	77 19
" 31	William Hammond, expenses incurred in examining Sharp Shooters at various places,	100 66
" 31	Henry Sherdon, 14 days carpenter work, Ft. Wayne,.....	14 00
" 31	B. H. Thompson, livery,.....	49 00
" 31	B. H. Thompson, livery,.....	23 00
Sept 3	Collin McDougall, recruiting expenses,...	15 75
" 4	G. W. R. W. Co., transportation,.....	44 39
" 11	Capt. C. H. Traverse, transportation of re- cruits,.....	72 00
" 11	Edgar H. Shook, recruiting expenses,....	27 30
" 11	Wm. O'Donnell, recruiting expenses,....	17 00
" 11	John Griffin, recruiting expenses,.....	39 00
" 11	H. H. Bradley, transportation of recruits,	22 30
" 11	S. J. Harding, recruiting expenses,.....	13 60
" 11	B. O. Williams, rent recruiting office,....	1 50
" 11	Jacob Aberly, recruiting expenses,.....	10 20
" 12	Ransom Gardner, drilling, duck and other materials,	92 85
" 12	Ransom Gardner, blankets,.....	28 25
Aug. 15	Wm. Hart, services in Quarter-master's office from July 1st to August 22d,....	50 00
" 15	T. J. Noye, hardware,.....	81 24
" 16	H. L. Reeve, boarding recruits,.....	28 25
" 16	P. Dowling, boarding recruits,.....	14 70
" 16	Steamer Clara, transporting recruits, De- troit to Ft. Wayne,.....	6 00
" 16	De Garmo Jones, repairs for Adjutant General's office,.....	6 00
" 17	John Riley, gas fixtures,.....	12 34
" 17	Peter Lee, boarding recruits,.....	13 25
" 17	L. W. Phelps, boarding recruits,.....	38 00
	Amount carried forward,.....	\$48,980 52

STATEMENT OF ACCOUNTS PAID.—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$48,930 52
Aug. 18	S. H. Foster, drilling recruits,.....	15 00
" 18	James Kelly, services recruiting, 1st regiment,.....	50 00
" 16	B. H. Alcott, services drilling recruits,...	64 82
" 20	G. W. R. W. Co., transportation, Boston to Detroit,.....	47 35
" 20	G. W. R. W. Co., transportation, Boston to Detroit,.....	31 38
" 20	Amer. Ex. Co., transporting 20 bales from New York,.....	20 50
" 20	M. M. Peck, stationery,.....	51 25
" 20	Giles Calnon, services cleaning Steamer for Camp of Instruction,.....	15 00
" 20	Henry Knowls, services 13 days as carpenter at Ft. Wayne,.....	13 73
" 20	Flattery Bros., furnishing 2 coffins and burying 2 privates,.....	24 00
" 20	J. L. Hurd & Co., charges transporting 10 bales blankets from New York,.....	42 59
" 20	James E. Pittman, expenses at Adrian, 4 days; carriage hire, \$2,.....	10 00
" 20	James E. Pittman, expenses at Grand Rapids and Cleveland,.....	11 00
" 21	Miner S. Merrill, services as musician, &c.,	26 50
" 21	James Parshall, boarding 100 men 1 day,	39 50
" 21	Wm. H. Tefft, canteens and hardware,...	204 63
" 21	Amos Wilson, boarding recruits,.....	7 12
" 21	R. W. Ransom, music, hotel bills, recruiting,.....	28 00
June 29	R. M. Darwin, boarding men detailed for special duty,.....	16 50
" 29	James McCann, cartage, 2d, 3d and 4th regiments,.....	38 39
" 29	John Rourke, cartage of arms, &c.,.....	47 50
" 29	Henry M. Whittlesey, commutation of quarters from May 10th to June 16th,...	31 20
" 16	Wm. Hammond, expenses collecting arms,	21 97
" 29	M. B. Kean, extra work on officers' suits, chevrons, &c.,.....	347 20
July 8	A. Aldrich, boarding recruits,.....	4 50
	Amount carried forward,.....	\$50,140 65

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,	\$50,140 85
July 11	Isaac Colby, boarding recruits,	36 88
" 11	W. H. Cleveland, packing public property,	19 50
" 11	Peter Lee, boarding recruits,	10 50
" 12	J. B. House, boarding recruits,	2 50
" 13	G. W. Cartwright, boarding recruits, ...	3 00
" 13	Steamer Ruby, transporting recruits, ...	12 00
" 22	James McCann, cartage,	40 79
" 22	M. Clark, boarding recruits,	13 50
" 24	Col. J. Croul, expenses to Grand Rapids..	9 00
" 24	L. L. Comstock, postage on public letters, 1st regiment,	6 50
" 31	M. Cronin, services in Quarter-master's department,	30 00
" 31	Elizabeth Badell, boarding recruits,	1 50
Aug. 4	Omnibus Line, carrying recruits,	8 00
" 15	John Robertson, Adjutant General, expenses incurred in selecting camp grounds at different points,	24 75
" 15	H. L. Reeves, boarding recruits, City Hotel,	44 03
" 15	George Cooper, services as waiter at Camp of Instruction,	18 00
Nov. 29	Gibson & Bros., stationery,	20 10
" 29	J. H. Whittemore, instruments,	12 50
" 30	S. D. Elwood, stationery,	165 00
" 30	Schoff & Miller, stationery,	9 00
" 30	Risdon & Henderson, hardware,	61 16
" 30	S. Phelps, candles and wood,	10 50
" 30	Risdon & Henderson, hardware,	14 44
" 30	Samuel Phelps, wood and straw,	135 00
" 30	Town & Sheldon, 14 dozen socks,	49 00
" 30	E. S. Heineman, socks and drawers,	60 64
" 30	G. S. Woodhull, 6 dozen socks,	18 00
" 30	F. Buhl & Co., caps,	21 60
" 30	Campbell, Lynn & Co., 4 dozen socks, ...	15 00
Dec. 18	S. P. Knapp, 10 cords wood, Ft. Wayne, ..	31 63
" 18	Samuel Phelps, 15 cords wood, Ft. Wayne, ..	52 50
Aug. 23	James McGrath, straw,	56 22
" 26	Wm. Hubbell & Co., shoes,	93 10
" 26	J. W. Tillman, 10 set beds and 1 chair, ...	16 13
	Amount carried forward,	\$51,285 62

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$51,285 62
Aug 31	J. S. Smith & Co., army letters,.....	118 25
Sept. 6	John Freeland, straw,.....	1 50
" 9	Howard Jennings, straw,.....	2 06
" 12	E. O. Grosvenor, 200 dozen socks,.....	656 50
" 17	Croul Bros., 10 gallons neats foot oil,....	10 00
" 18	Erastus Hall, straw, &c.,.....	6 70
" 23	Fred. West, straw,.....	2 35
" 24	Joseph Gerardez, straw,.....	6 43
" 27	E. Cady, lime, lanterns, pails and brooms,	8 00
" 28	Trowbridge, Wilcox & Co., tent poles,...	2 00
" 21	E. A. Martin, straw,.....	2 00
" 23	D. Smead, straw,.....	2 58
" 23	Hyson Hiopelle, straw,.....	4 64
" 23	Joseph Gerardez, straw,.....	5 25
" 28	H Brossard, 17½ cords wood,.....	60 38
" 29	L. L. Farnsworth, packing boxes,.....	6 00
Dec. 9	H. Brossard, 27½ cords wood,.....	96 25
" 10	S. P. Knapp, straw,.....	10 95
" 20	H. Brossard, 16½ cords wood,.....	54 00
" 21	S. P. Knapp, straw,.....	10 20
" 22	Geo. Woodet, 8½ cords wood,.....	25 50
Nov. 23	S. Sykes & Co., 10 dozen woolen shirts,&c.,	236 60
" 23	S. P. Knapp, straw,.....	9 00
" 27	H. Brossard, 29½ cords wood,.....	95 88
" 27	Steell & Hobs, army letters,.....	50 00
April 30	S. Sykes & Co., 250 pairs blankets,.....	875 00
May 4	S. Sykes & Co., 150 dozen drawers, 150 dozen socks, 145 dozen flannel shirts,...	2,399 50
" 6	J. W. Ezekiel, Agent, 27 pairs blankets,	79 27
" 7	Town & Sheldon, 341 pairs blankets,....	904 13
" 10	Friend Palmer, stationery,	248 26
" 11	W. Goodwin, 30 bales hay,.....	48 45
" 12	Thos. W. Kelley, hay, straw and oats,...	57 90
" 15	Nall, Dunckle & Co., 79 pairs blankets,...	854 00
" 18	Nall, Dunckle & Co., 36½ yards flannel and cartridge strap,.....	13 92
" 18	C. W. Leffingwell, 1 tent,.....	25 00
" 20	E. S. Heineman, 10 dozen flannel shirts,...	120 00
" 20	W. Goodwin, 10210 lbs. hay,.....	51 05
" 21	E. S. Parker, 108 pairs blankets,.....	383 00
	Amount carried forward,.....	\$58,278 12

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$58,278 12
Nov. 24	Gunn & Lock, materials and making bed sacks,.....	575 06
" 23	F. Hubbard, lumber,.....	298 21
" 23	J. J. Rhodes, repairs, light artillery,....	93 87
" 24	M. B. Kean, clothing,.....	798 80
" 24	M. B. Kean, clothing, shirts, &c.,.....	3,258 42
" 24	James McGrath, making and trimming 99 suits clothing,.....	618 75
" 24	H. Halleck, making and trimming 184 suits clothing,.....	1,150 00
" 24	B. Borden, 6 tents,.....	70 00
" 24	S. A. Fuller & Co., caps,.....	353 41
" 24	T. H. Armstrong, caps,.....	259 91
" 25	W. Goodwin, 5950 lbs. hay,.....	29 75
" 27	W. Goodwin, 3040 lbs. hay,.....	15 20
" 28	Cargill & Dimmick, 1 table,.....	2 00
" 28	James McGrath, 5767 lbs. hay,.....	27 43
" 28	Duncan Brothers, 1003 knapsack straps,.....	501 50
" 28	James McGrath, hay and straw,.....	23 42
" 30	Farrand, Sheely & Co., chemois skins, oil, &c., for artillery,.....	27 53
" 30	Friend Palmer, stationery,.....	229 25
June 1	H. C. Lewis, 2 tents,.....	63 00
" 14	Hubbell & Co., 50 pairs shoes,.....	66 50
" 15	J. T. Smith, caps,.....	100 49
" 18	M. Cronin, 4 barrels lime,.....	8 00
" 18	O. Bellows, 6 water proof gun covers,...	18 00
" 20	F. Morley, furnishing Quarter-master's blanks,.....	76 00
" 22	Palmer & Odell, medical chest,.....	7 00
" 10	Friend Palmer, stationery,.....	272 68
" 22	S. Sykes & Co., clothing and socks,.....	1,303 88
" 22	Armstrong & Sears, lime, &c., (hospital),.....	17 50
" 14	Jas. S. Smith & Co., army letters, &c.,...	42 16
" 1	Jas. S. Smith & Co., letters, sashes and musical instruments,.....	517 80
May 29	Gunn & Locke, 38 pairs blankets,.....	152 00
June 26	Wm. Hubbell & Co., 58 packing boxes,...	30 88
" 26	M. M. Peck, stationery,.....	523 91
	Amount carried forward,.....	\$69,805 50

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$69,805 50
June 29	S. Sykes & Co., making and trimming 125 suits clothing,.....	781 25
" 29	C. Byram & Co., lumber,.....	9 83
" 29	B. B. & W. R. Noyes, hardware,.....	126 73
" 29	H. P. Baldwin & Co., shoes,.....	75 00
July 11	A. Couse, 6 fives,.....	4 50
" 13	J. O. Gregory, hay,.....	3 00
Aug. 20	W. Hubbell & Co., shoes,.....	34 58
" 22	Oliphant & Haywood, 1 pair warehouse tucks,.....	10 00
" 22	P. N. Kneeland, Agent, 21 sett camp kettles,.....	42 00
	Total amount,.....	\$70,892 38

PAID BY AUDITOR GENERAL.

When paid.	To whom Paid and for what purpose.	Amount.
Oct. 30	J. H. Waterman, recruiting expenses, 7th regiment,.....	\$ 91 28
" 30	S. Sykes & Co., 666½ dozen grey flannel shirts,.....	10,200 00
" 30	E. S. Heineman, 450 dozen socks, flannel shirts and drill drawers,.....	2,917 50
" 30	F. Morley, (Advertiser office,) printing blanks,.....	96 25
" 30	F. Morley, (Advertiser office,) printing blanks,.....	96 00
*July 19	Town & Sheldon, 20 and 10-12 dozen socks, \$1 75,.....	36 46
*Sept. 16	Capt. C. E. Wendell, recruiting expenses and transporting troops,.....	36 96
*Aug. 24	Godfrey, Dean & Liable, repairs of windows at Fort Wayne,.....	12 84
Nov. 16	Campbell, Lynn & Co., blankets and wrappers,.....	156 37
" 16	W. E. Lewis, Jr., board of recruits 850 days, at 30 cents, 7th regiment,.....	255 00
" 15	C. J. Mandeville, hospital supplies, 7th regiment,.....	12 45
" 15	Clark & Hamilton, printing blanks, 7th regiment,.....	2 50
" 15	E. S. Heineman, 60 overcoats,.....	440 00
*July 30	A. S. Abbey, recruiting expenses and services, 1st regiment,.....	88 58
*June 24	R. W. King, hospital furniture,.....	15 25
Nov. 26	A. Couse, drums, &c., 9th and 10th regiments,.....	320 00
" 9	Buhl & Ducharme, regimental supplies,...	319 40
*Oct. 30	Rubber Clothing Co., 1,000 rubber knap sacks,.....	1,900 00
*Sept. 30	Hayden & Baldwin, 20 knapsack straps,...	13 20
*Nov. 16	" " 1064 " "	702 24
Amount carried forward,.....		\$17,712 28

*Date of purchase instead of payment.

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$17,712 28
Nov. 15	Saml. Phelps, rations, 1st and 10th regiments,.....	1,035 37
Dec. 31	M. S. & N. I. R. R., transporting recruits,	3,046 46
*Dec. 3	S. Sykes & Co., 133 cheverions, 34 cases and package clothing, 10th regiment,.	75 23
Dec. 3	S. Sykes & Co., 1000 suits overcoats, blouse and pants,.....	22,000 00
Dec. 31	D. & M. R. Co., transporting recruits,....	1,526 90
Aug. 14	Mich. C. R. R., transporting volunteers from August 14th to November 29th, inclusive,.....	10,373 94
" 14	Mich. C. R. R., transporting public property,	478 44
Feb. 10	Saml. Phelps, subsistence, Ft. Wayne,...	199 65
Oct. 25	Saml. Phelps, subsistence, Ft. Wayne,...	192 64
Feb. 12	Saml. Sykes, clothing, 10th regiment,...	1,886 49
Nov. 2	W. L. Hicks, boarding recruits for 8th regiment,.....	3 66
" 8	Julius A. Thompson, boarding recruits, 7th regiment,.....	73 30
" 8	H. C. Lewis, services as recruiting officer, 1st regiment,	75 00
" 8	E. S. Hieneman, 250 pair blankets, box and cartage,.....	971 50
" 8	†E. O. Grosvenor, goods bought in New York of E. H. King & Co., 100 pair blankets,	488 20
" 8	†E. O. Grosvenor, 666½ dozen pair drawers, bought of E. H. King & Co., New York,	2,578 86
" 8	†E. O. Grosvenor, 3,000 rubber blankets for knapsacks, from Rubber Co., N. Y.,	2,727 00
" 8	†E. O. Grosvenor, 869 pair blankets and 31 wrappers, bought of Buckley, Sheldon & Co., New York,	2,392 58
" 8	†E. O. Grosvenor, 267 pair blankets, bought of Cronin, Hurxthall & Sears, New York,.....	1,011 26
	Amount carried forward,.....	\$68,748 76

*Date of purchase instead of payment.

†The above articles were purchased for the State; original invoices were produced by E. O. Grosvenor. The above charge also embraces the exchange between New York and Detroit, and were paid by draft on John Owen at 90 days.

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$68,748 76
Nov. 8	*E. O. Grosvenor, 398 pair blankets, bought of Stone, Bowman & Bliss, New York,.....	1,808 91
" 8	*E. O. Grosvenor, 100 pair blankets, bought of Stone, Bowman & Bliss, New York,.....	454 50
" 8	*E. O. Grosvenor, 320 pair blankets and 8 wrappers, bought of Stone, Bowman & Bliss, New York,.....	1,551 36
May 18	Geo. Raphael, for 32 crimean tents,.....	2,080 00
" 14	Scovill Manufacturing Co., (State coat of arms,) buttons,.....	840 52
April 26	A. T. Stewart & Co., 2 bills of cloth,....	18,841 17
" 29	S. Rohman & Co., bill of cap fronts and straps,	157 56
" 29	Lt. Col. H. M. Whittlesey, traveling expenses to New York and return, purchasing goods for the State, and telegrams,	43 03
" 29	Lt. Col. H. M. Whittlesey, paid S. D. Elwood for aid in purchasing,.....	13 00
" 29	Lt. Col. H. M. Whittlesey, board at Astor House,	15 00
" 29	Lt. Col. H. M. Whittlesey, 2 sample tents,	110 00
" 29	" " 1 camp bedstead,.....	7 00
" 29	" " omnibus and hack hire,	15 59
" 29	" " paid S. Rohman, error in account and 3 sample soldiers' kitted,	5 80
" 29	Lt. Col. H. M. Whittlesey, 9 days services at \$3 per day,.....	27 00
May 4	Scovill Manufacturing Co., Buttons,.....	452 88
April 26	Wm. Watson & Co., bill of rubber goods,	2,274 52
" 26	H. G. Norton & Co., 18 cases black sheeting,	2,108 38
" 26	E. O. Grosvenor, 500 pair blankets,.....	3,913 75
"	" 175 2-12 dozen shirts, }	
"	175 dozen cotton flannel drawers,.. }	3,719 84
" 26	Stain & Bucheister, musical instruments,	415 00
	Amount carried forward,.....	\$107,603 57

*The above articles were purchased for the State; original vouchers were produced by E. O. Grosvenor. The above charge also embraces the exchange between New York and Detroit, and were paid by draft on John Owen at 90 days.

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$107,603 57
April 26	J. W. Tillman, 10 mess chests, \$8 75, and 1 at \$6, 1st and 8th regiments,.....	93 50
" 9	Wm. B. Clark, subsistence, 6th regiment,	679 66
" 9	Dr. P. H. Loring, medical services, 7th regiment,	60 00
" 9	F. Buhl & Co., 1000 company letters,...	30 00
" 9	H. S. Warner, recruiting expenses, 9th regiment,	27 79
" 9	F. Buhl & Co., hats, caps and packing boxes, 10th regiment,	2,096 25
" 9	Guy F. Hinchman & Co., tents and haversacks,	547 95
Nov. 25	J. R. Spence, medicines, 2d regiment, ...	55 36
Oct. 30	J. W. Sleigh, sheeting and making ticks, 3d regiment,	58 35
Nov. 1	Southwick & Rand, spoons,	5 02
Oct. 30	James Lyman, cotton goods for hospital, ..	45 18
" 30	Chas. C. Comstock, tables and cot beds, ..	19 00
" 30	Spring & Avery, bill of sheeting,	46 12
" 30	Allen & Ely, dry goods, hospital,	188 62
" 30	John Kendall, bill of sheeting,	29 01
Nov. 4	A. B. Judd, 2 coffins and burial of 2 soldiers,	32 00
" 4	M. M. Aldrich, subsistence of sick soldiers,	304 55
" 4	M. M. Aldrich, subsistence of sick soldiers,	30 61
" 4	Taylor & Robinson, livery bill,	83 50
" 4	Wm. H. Teft, tin and hardware,	900 44
" 4	S. Sykes & Co., 26 suits of clothing, 9th regiment,	520 00
" 4	S. Sykes & Co., 24 suits of clothing for band,	528 00
" 4	S. Sykes & Co., 100 pair canton drawers,	45 00
" 4	" 10 blouses and 10 pair pants,	120 00
" 4	Walter Fish, 1000 pair shoes,	1,590 00
July 3	W. H. Cleveland, haversacks,	484 30
" 3	S. Sykes & Co. Clothing,	3,919 00
" 17	J. S. Cuthbert, medicines and medical stores,	144 33
" 19	S. Sykes & Co., 2100 pairs drawers,	743 75
" 19	" 2000 flannel shirts,	2,083 33
	Amount carried forward,	\$122,984 29

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$122,984 29
July 19	Samuel Phelps, rations and wood,.....	2,380 40
" 20	M. B. Kean, making 348 suits,.....	2,175 00
" 20	Edward Orr, 95 pair blankets,.....	222 75
" 23	Guy F. Hinchman & Co., 188 wall tents complete,.....	2,992 50
" 24	Tregent Brothers, 48½ pairs blankets,....	182 50
Aug. 16	L. L. Farnsworth, 50 pairs shoes,.....	63 50
" 16	Wm. Hubbell & Co., 1475 pairs shoes,...	1,961 75
" 16	Wm. Wingert, repairing arms,.....	698 79
" 17	Stein & Buchiester, band instruments,...	450 00
" 20	Clark & Seeley, horses for Coldwater Lt. Artillery Company:	
	1 horse bot of A. Geary,.....	115 00
1	" D. W. Barnes,.....	125 00
1	" Harry Baldrige,.....	125 00
1	" Wm. Vanslick,.....	150 00
1	" Alison Barber,.....	130 00
2	" Isaac Scission,.....	300 00
1	" Geo. Waugh,.....	140 00
1	" Geo. Bailey,.....	115 00
1	" Clark H. Williams,....	120 00
1	" B. Hann,.....	150 00
2	" B. B. Howard,.....	305 00
2	" A. P. West,.....	300 00
1	" J. R. Parks,.....	115 00
1	" J. H. Jones,.....	125 00
1	" J. K. Bifford,.....	135 00
1	" R. Lobdell,.....	140 00
1	" H. Battison,.....	100 00
1	" W. A. Tyler,.....	130 00
1	" Daniel Tripp,.....	110 00
2	" James Peterson,.....	325 00
2	" H. P. Corbin,.....	250 00
2	" Myron Crippen,.....	265 00
2	" Cyrus H. Brown,.....	280 00
1	" Wm. P. Mowrey,.....	125 00
1	" Robt. Merrill,.....	150 00
2	" Geo. Brinerson,.....	275 00
1	" Geo. Waugh,.....	130 00
1	" Harton Wright,.....	120 00
1	" F. V. Smith,.....	125 00
	Amount carried forward,.....	\$139,086 48

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$139,036. 48
Aug. 20	Clark & Seeley, horses for Coldwater Lt. Artillery Company :	
	1 horse bo't of Andrews,.....	125 00
1	" L. A. Codman,	125 00
1	" J. H. Pierce,.....	150 00
1	" D. Hoyt,.....	120 00
1	" P. Hann,.....	115 00
1	" H. P. Danpall,.....	125 00
1	" P. Chittenden,.....	145 00
1	" K. Parrish,.....	140 00
2	" J. W. Vanderhoff,.....	250 00
2	" Jerome Tift,.....	285 00
1	" J. C. Pratt,	140 00
1	" Aura Smith,	150 00
1	" Phil. Gould,.....	140 00
1	" A. G. Ellis,	150 00
2	" A. Vanarker,.....	388 00
1	" C. E. Porter,.....	150 00
2	" J. E. Allen,.....	400 00
2	" H. S. Sellick,	265 00
1	" Nath. Baker,.....	130 00
1	" Ran. Stephens,.....	150 00
1	" Geo. A. Coe,	175 00
1	" Rich. Gould,.....	140 00
1	" Danl. Coup,.....	150 00
2	" H. C. Lewis,	350 00
2	" ——— Bristol,.....	350 00
1	" M. B. Brillenback,.....	125 00
1	" for Adj. Gen. Fairbanks,	125 00
Aug. 21	Clark & Seeley, keeping artillery horses before going into camp :	
	E. R. Clark,.....	1 98
	R. Kibbee,.....	1 58
	James Peterson,.....	99 78
	O. B. Clark,.....	57 96
	A. Dickinson,.....	1 25
	Wm. Van Slyck,	50
	Ives Batten,	5 00
	Tyler Parrish,.....	4 00
	B. Greenfield,.....	4 00
	Amount carried forward,.....	\$144,280 48

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$144,280 48
Aug. 21	Clark & Seeley, keeping artillery horses before going into camp:	
	S. M. Seeley,.....	27 50
	S. M. Seeley,.....	67 50
	T. Woods,.....	28 00
	M. Mansfield,.....	9 00
	T. Parrish,.....	27 00
	D. Holmes,.....	6 00
	F. V. Smith,.....	34 40
	"	6 00
	Hale & Chandler,.....	3 50
	F. Wood,.....	12 00
	R. Kibbee,.....	8 60
	Hale & Chandler,.....	4 69
	Jno. R. Winans,.....	9 25
	J. R. Hackstaff,.....	4 75
	"	2 50
	Jno. R. Winans,.....	4 00
Aug. 21	W. S. Wilcox, canteens, camp kettles and hardware, for 4th regiment,.....	967 61
" 23	Thos. J. Barry, recruiting expenses,.....	82 33
" 31	L. Mahalovitch & Co., mess pans and camp kettles,	396 00
" 31	F. Morley, stationery and printing,.....	482 00
Oct. 10	T. M. Irish, cartage, 4th regiment,.....	4 26
" 10	Paulding & Ingersoll, cartage, 4th reg't, ..	30 13
" 1	S. Phelps, wood for Ft. Wayne camp fires.	14 44
" 1	J. S. Farrar, recruiting expenses, 5th regiment,	4 00
" 24	Henry N. Walker, advertising Governor's proclamation, (Free Press,) special orders for proposals for army supplies and printing blanks,	122 50
" 26	Adrian Guards, 4 tents destroyed, 4th regiment,	30 00
" 26	Richmond & Backus, stationery,	52 50
" 26	Steamer Huron, transporting recruits from Saginaw to Detroit, for 1st, 5th and 9th regiments,.....	133 00
	Amount carried forward,.....	\$146,853 94

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$146,853 94
Oct. 26	Guy F. Hinchman, powder and garrison equipments for Camp Instruction,.....	84 45
" 26	W. H. Tefft, furnishing boxes, hogsheads and packing public property for 5th, 6th, 7th, 8th and 9th regiments,.....	25 50
" 29	Det. & M. R. W. Co., transportation of soldiers from May 13th to Sept. 27th, inclusive, and for freight carried,.....	7,097 46
" 29	C. T. Parker, recruiting expenses.....	144 00
" 29	Steamer Planet, (E. B. Ward,) transporting recruits from Sault Marie, Ontonagon and Marquette, for 1st, 7th and 9th regiments,.....	75 00
" 30	B. W. Lovell, recruiting expenses, 7th regiment,.....	285 79
" 30	J. H. Richardson, recruiting expenses, 7th regiment,.....	110 70
" 30	Amos Jones, transportation from Pt. Huron to Ft. Wayne, 5th regiment,.....	37 50
" 30	Amos Jones, transportation from Pt. Huron to Ft. Wayne, 5th regiment,.....	21 00
" 30	Amos Jones, transportation from Pt. Huron to Ft. Wayne, 5th regiment,.....	19 00
" 30	H. Hallock, making and trimming 174 overcoats, jackets and pants, \$6 25, for 1st and 2d regiments,.....	1,087 50.
" 10	H. Hallock, making and trimming 14 coats, 27 jackets, 11 pair pants, and 12 beaver overcoats at \$8 each,.....	212 50
" 10	W. H. Tefft, mess pans, canteens, camp kettles, hardware and camp equipage for Camp of Instruction,.....	1,040 42
" 12	Hart & Day, medicine and medical supplies for 4th regiment,.....	48 47
June 18	O. A. Williams, recruiting expenses 7th regiment,.....	143 00
Oct. 21	S. B. Wakefield, equipment and hospital supplies, sheeting, lime, &c., for 7th regiment,.....	131 88
	Amount carried forward,.....	\$157,418 11

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,	\$157,418 11
Oct. 21	S. B. Wakefield, transportation and cartage, 7th regiment,	5 96
" 21	S. B. Wakefield, 26 tons straw, 47 cords wood and hardware,	214 50
" 21	S. B. Wakefield, cartage and incidental expenses,	42 30
" 21	Nelson D. Curtis, expenses cutting meat, weighing, delivery, &c., 7th regiment,	26 26
" 21	John M. Dailey, subsistence, Co. D., 7th regiment,	12 60
" 21	C. Kershaw, drum heads,	10 00
" 21	Chas. T. Southworth, medical attendance, 7th regiment,	40 00
" 21	H. Le Favour, recruiting expenses, 5th regiment,	54 57
" 21	H. Le Favour, services as Aid-de-Camp to Adjutant General, from April 18th to May 10th, at \$50 per month,	36 67
" 21	John Gulluly, recruiting expenses, 5th regiment,	14 50
" 21	L. D. Godfrey, recruiting expenses, 1st regiment,	18 08
" 21	A. B. Fuller, services as recruiting officer, 1st regiment,	66 66
" 1	C. T. Parker, recruiting expenses,	7 25
" 1	Samuel Phelps, straw for Lt. Artillery, making cartridges for Camp Instruction, and subsisting men in hospital, 8th regiment,	80 11
" 1	Samuel Phelps, subsistence from Sept. 11th to 25th, 4448 days at 30 cents, for 9th regiment,	1,334 40
	Am. Ex. Co., transporting bonds for war loan,	5 50
	Austin Blair, expenses incurred as Commander-in-Chief of the State forces from April to August 16th,	154 89
	Hatch & Co., engraving and printing war loan bonds,	350 00
	Amount carried forward,	\$159,892 36

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$159,892 86
Aug. 23	James B. Porter, expenses to Detroit to sign war bonds,.....	11 75
" 24	L. G. Berry, expenses in taking war bonds to Detroit,.....	7 00
	W. Huntington Smith, paid express charges on bonds from New York,....	5 50
	W. Huntington Smith, paid papers for advertising war loan,.....	245 50
	B. H. Berry, expenses taking bonds to Detroit,.....	7 87
	James Turner, expenses on bill for advertising war loan,.....	2 00
	Beals, Green & Co., for advertising war loan,.....	36 00
	Hatch & Co., for printing and engraving bonds,.....	60 00
	John Owen, expenses in going to New York in connection with war loan,...	45 60
	John Owen, interest on trustees certificate issued for cash advanced by sundry individuals,.....	472 88
July 3	Cleveland & Bodwell, subsistence,.....	8,635 44
July 18	Fredman & Bros., for 25 pairs blankets,.....	100 00
" 18	Heineman, for clothing, 50 suits,.....	650 00
" 18	" 1000 suits complete,.....	13,000 00
" 18	" 850 flannel shirts,.....	938 50
" 17	J. S. Cuthbert & Co., for medicines,.....	129 78
" 22	Trowbridge, Wilcox & Co., tents,.....	6,451 25
" 24	Buhl & Ducharme, hardware,.....	1,092 28
" 24	" " hardware,.....	1,000 86
" 24	P. Parsons, lumber,.....	316 05
" 25	Higby & Stearns, medicines, &c.,.....	1,050 00
" 24	Lewis Porter, 800 suits clothing,.....	14,250 00
" 26	James McGrath, clothing,.....	1,686 00
" 29	Duncan Bros., artillery equipments,.....	1,412 69
Aug. 5	Higby & Stearns, hospital medicines,....	252 00
July 31	Hayden & Baldwin, saddles, harnesses, &c.	1,108 18
Aug. 8	D. Stuart, oats for artillery horses,.....	167 00
" 8	Battle & Hodgetts, 1460 canteens,.....	635 10
" 8	L. L. Farnsworth, 1000 pair shoes,.....	1,270 00
	Amount carried forward,.....	\$214,931 59

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$214,931 59
Aug. 8	J. W. Tillman, pillows and hospital furniture,.....	1,161 63
" 9	Samuel Phelps, for rations,.....	4,836 72
" 7	Western Telegraph Office, telegraph dispatches,.....	360 43
" 13	Voorhees & Mills, 1050 caps,.....	682 50
" 16	F. Buhl & Co., 1460 caps,.....	1,043 50
" 16	F. Buhl & Co., caps and cap fronts,.....	520 85
" 31	H. W. Trowbridge, boarding and transporting recruits,.....	122 20
" 31	Steamer Planet, transporting recruits,...	320 00
" 31	Henry Knight, repairs Fort Wayne,....	102 00
" 31	Minnie's Band, (Camp Fountain, 1st regiment,).....	75 00
" 31	Wm. Richards, drill master, Camp Fountain,	83 58
" 31	Trowbridge, Wilcox & Co., tents,.....	9,536 10
" 31	Trowbridge, Wilcox & Co., tents,.....	1,397 25
" 31	George N. Tyrrell, transporting troops,..	85 00
Sept. 6	E. H. Cady, rations, 8th regiment,.....	490 97
" 6	W. H. Cleveland, 3000 haversacks,.....	750 00
" 6	Abner Roberts, rations, 7th regiment,....	139 75
" 6	James Monroe, recruiting,.....	65 50
Sept. 6	Lucius L. McKnight, transporting recruits,	456 00
" 6	Eber Ward, transporting recruits,	158 00
" 6	Henry Sowle, recruiting expenses, 5th regiment,	135 90
" 6	H. W. Jewell, recruiting expenses, 7th regiment,	155 30
" 6	Higby & Stearns, medicines, 2d, 5th and 7th regiments,.....	280 71
" 10	Amos S. Hammond, boarding recruits, 5th regiment,	43 80
Aug. 10	F. Indermill, boarding recruits, 1st and 5th regiments,.....	78 20
" 30	Eber Ward, transporting recruits, 5th regiment,	277 50
Sept. 12	F. Dale, boarding recruits, 6th regiment,	240 00
" 12	J. M. Sterling, subsistence, 7th regiment,	1,476 00
" 12	B. S. Hieneman, 300 overcoats,.....	2,250 00
	Amount carried forward,.....	\$242,255 98

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$242,255 98
Sept. 12	E. S. Heineman, 3035 overcoats,.....	25,088 75
" 12	E. H. Cady, subsistence, 8th regiment,...	729 68
" 12	S. A. Fuller & Co., 1000 caps,.....	791 67
" 12	C. H. Travers, boarding recruits, &c., 5th regiment,.....	190 11
" 12	Jas. Harvey, boarding recruits, &c., 5th regiment,.....	54 00
" 13	J. S. Farrar, boarding and transportation,.....	75 50
" 13	W. H. Tefft, 1000 knapsacks, 5th regiment,.....	1,030 00
" 13	S. Phelps, subsistence, 5th regiment,....	3,743 70
" 13	Steamer Cleveland, transporting recruits,.....	108 00
" 16	Mrs. Hues, boarding recruits, 7th regiment,.....	39 90
" 16	Walter Fish, 3000 pair shoes, 5th, 6th and 7th regiments,.....	3,810 00
" 16	J. W. Tillman, desks, mess chests, &c.,...	638 50
" 16	" matting, &c., Adjutant General's office,.....	28 13
" 16	S. D. Elwood, stationery,.....	815 77
" 16	L. L. Comstock, services and expenses as acting Colonel,.....	48 65
" 13	Guy F. Hinchman & Co., tents and haversacks,.....	5,125 00
" 9	Hayden & Baldwin, knapsack straps,....	1,010 00
" 10	" " knapsack straps,....	2,849 12
" 19	O. C. Comstock, recruiting expenses,....	83 46
" 23	Trowbridge, Wilcox & Co., tents,.....	6,823 84
" 28	E. H. Cady, subsistence, 8th regiment,...	1,025 95
" 30	John C. Clement, boarding recruits,.....	52 31
" 30	Hudson B. Blackman, transporting recruits, &c.,.....	69 00
Oct. 9	W. T. Warner, boarding recruits,.....	429 81
" 9	Walter Fish, 2000 pairs shoes,.....	2,506 40
" 10	Chas. Hoyt, physician, 4th regiment,....	6 25
" 10	Abner Roberts, boarding recruits, 7th regiment,.....	38 50
" 9	H. C. Lewis, boarding recruits, 1st regiment,.....	123 34
" 9	A. S. Matthews, recruiting expenses,....	24 00
	Amount carried forward,.....	\$299,565 33

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$299,565 83
Oct. 9	P. McTerney, 2 uniform suits,.....	68 00
" 24	Boss, Burrell & Co., livery recruiting expenses,.....	14 00
" 24	M. S. & N. I. R. R., transportation from May 7th to June 29th, and for freight, as per bill of items given Military Board,.....	4,000 00
" 24	Buhl & Ducharme, for hardware,.....	302 25
" 24	Asa Larned, recruiting expenses, 1st regiment,.....	95 52
" 30	Wm. H. Tefft, camp equipage and hardware,.....	657 63
" 30	Wm. H. Tefft, camp equipage and hardware, 1st regiment,.....	885 21
" 30	Wm. H. Tefft, camp equipage and hardware, 1st regiment,.....	200 94
" 30	Town & Sheldon, blankets and socks,...	512 75
" 30	H. P. Baldwin & Co., shoes for Camp of Instruction, 1st and 2d artillery,.....	2,749 50
" 30	Town & Sheldon, flannel shirts, socks, flannels, drills, sheetings, and other materials which were manufactured by the different religious societies of Detroit,.....	3,841 05
" 30	James Murfey, recruiting expenses, 7th regiment,.....	82 20
" 30	J. H. Richardson, boarding and recruiting expenses, 7th regiment,.....	235 30
" 30	H. L. Reeves, recruiting expenses for Sharp Shooters,.....	177 94
" 30	James Parshall, recruiting expenses for Sharp Shooters,.....	232 50
" 30	S. Sykes & Co., clothing, making and trimming 375 suits, at \$6 25 per suit,...	2,343 75
" 30	S. Sykes & Co., 100 dozen shirts, drawers and socks,.....	631 67
" 30	S. Sykes & Co., 245 suits of clothing, cases and packing, and cartage, 1st, 2d, 3d and 4th regiments,.....	3,199 00
	Amount carried forward,.....	\$319,794 54

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$319,794 54
Oct. 30	S. Sykes & Co., 150 overcoats, 90 jackets, 58 7-12 dozen shirts & drawers, 2d reg.,	2,845 76
" 30	Ralph Ely, boarding recruits, 8th regim't,	257 10
" 30	F. Morley, advertising,.....	19 25
" 30	E. S. Heinemen, 700 overcoats,.....	5,250 00
" 30	James Darrah, recruiting expenses, 7th regiment,.....	107 00
" 30	S. Sykes, 211 pairs pants,.....	211 00
" 30	F. Morley, printing and advertising,....	84 75
" 30	Amos James, recruiting, 7th regiment,...	19 50
" 30	E. O. Grosvenor, 670 dozen socks,.....	2,177 50
" 30	S. Sykes & Co., 16 frock coats and pants for band,.....	208 00
" 30	S. Sykes & Co., 2000 shirts and drawers, 9th regiment,.....	3,541 67
" 30	S. Sykes & Co., 2028 suits, jackets and pants,.....	20,280 00
" 30	S. Sykes & Co., 1000 suits, jackets and pants,.....	10,000 00
" 30	S. Sykes & Co., 250 pairs blankets,.....	812 50
" 30	S. Sykes & Co., trimmings, 86 musicians' suits, 7th and 8th regiments,.....	72 00
" 30	S. Sykes & Co., cheverons on 615 coats, cartage and baleing 22 bales shirts for 5th, 6th, 7th, 8th and 9th regiments,...	238 65
" 30	S. Sykes & Co., 1000 suits, overcoats, blouses and pants, 8th regiment,.....	17,375 00
" 30	S. Sykes & Co., 1000 suits, overcoats, blouses and pants, 9th regiment,.....	17,625 00
" 30	S. Sykes & Co., packing boxes for same,...	23 50
" 30	" 7 jackets and 7 pair pants,	70 00
" 30	Rubber Clothing Co., rubber sheeting, &c.,	3,902 95
" 30	E. S. Hieneman, 345 pairs blankets,.....	1,725 00
" 30	A. Couse, musical instruments,.....	510 00
" 30	Wm. H. Tefft, 8000 canteens and hardware,	3,926 04
" 29	Brig. Gen. A. S. Williams, commutation of quarters,.....	85 30
" 29	Capt. Wm. W. Wheeler, recruiting expen- ses, 6th regiment,.....	284 50
	Amount carried forward,.....	\$410,846 51

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$410,846 51
Oct. 29	T. P. Bogardus, recruiting expenses, 1st regiment,.....	98 88
" 28	E. A. Beach, recruiting expenses, 6th regiment,.....	196 80
" 28	N. W. Brooks, lumber,.....	53 63
" 28	S. M. Garfield, firewood and straw,.....	42 00
" 28	H. T. Marsh, boarding recruits, 6th regiment,.....	125 00
" 9	Root & Stevens, work, cloth, &c., for hospital, 7th regiment,.....	66 98
" 9	Edward Shepard, hospital supplies,.....	47 25
" 9	Rubber Clothing Co., rubber blankets, &c.,.....	590 40
" 9	M. C. R. R. Co., blankets,.....	094 88
" 10	A. J. Boss, boarding recruits, &c., 8th regiment,.....	424 50
" 10	P. J. Curtiss, recruiting expenses and transporting arms,.....	207 19
" 10	L. W. Tinker & Co., wood for Ft. Wayne, 8th regiment,.....	47 25
" 10	L. W. Tinker & Co., rations, 8th regiment,.....	702 08
" 11	O. B. Scornover, night watching, &c.,.....	13 50
" 11	Mrs. J. C. Pendleton, nursing at hospital,.....	15 00
" 11	John Sweeny, boarding recruits, 6th regiment,.....	309 75
" 11	N. H. Walbridge, boarding and transporting recruits,.....	299 80
" 21	Geo. P. Sanford, recruiting expenses, 1st regiment,.....	57 32
" 21	John D. Harty, recruiting expenses 7th regiment,.....	30 75
" 21	John D. Harty, recruiting expenses, 7th regiment,.....	26 50
" 21	G. W. Wilson, recruiting expenses, 5th regiment,.....	24 60
" 21	J. S. Leavitt, recruiting expenses, 7th regiment,.....	22 00
" 21	John W. O'Callahan, recruiting expenses, 5th regiment,.....	24 90
" 21	Wm. W. Smith, recruiting expenses, 7th regiment,.....	40 00
	Amount carried forward,.....	\$414,916 96
12	13.....	

STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$414,916 96
Oct. 21	F. H. Ryder, recruiting expenses, 7th regiment,.....	12 00
" 21	M. H. Miles, recruiting expenses, 5th regiment,	5 40
" 21	Collin McDougall, recruiting expenses, 1st regiment,.....	13 50
" 21	A. B. Fuller, recruiting expenses, 1st regiment,	45 28
" 21	H. W. Nall, recruiting expenses, 7th regiment,	57 65
" 21	M. A. Shaw, recruiting expenses, 7th regiment,	7 50
" 21	Henry Miller, recruiting expenses, 5th regiment,.....	147 00
" 21	S. L. Richmond, recruiting expenses, 1st regiment,.....	18 75
" 21	H. Baxter, recruiting expenses, 7th regiment,.....	109 90
" 21	Joseph A. Eagle, recruiting expenses, 5th regiment,.....	181 45
" 21	Chas. M. Gregory, recruiting expenses, 5th regiment,	12 25
" 21	O. C. Rounds, recruiting expenses, 9th regiment,.....	355 71
" 21	Thos. Grills, recruiting expenses, 5th regiment,	28 50
" 21	John J. Knox, recruiting expenses, 5th regiment,.....	12 52
" 21	Samuel Phelps, subsistence, 9th regiment,	2,862 36
" 21	Daniel E. Solis, recruiting expenses, 5th regiment,.....	99 65
" 21	J. H. Whittemore, musical instruments, 4th regiment,	106 75
" 22	S. D. Elwood, stationery,.....	178 69
" 22	Raymond & Lapham, stationery,.....	38 50
" 22	Amos James, recruiting expenses, 5th and 7th regiments,.....	21 00
" 22	Eber. Ward, transportation, 1st and 5th regiments,.....	53 50
" 22	Albert Crane, rent of Quarter Master's office and store house, 4½ months,.....	160 39
	Amount carried forward,.....	\$419,080 21



STATEMENT OF ACCOUNTS PAID—CONTINUED.

When paid.	To whom paid and for what purpose.	Amount.
	Amount brought forward,.....	\$419,080 21
" 22	James Gibbs, repairs, Ft. Wayne,.....	21 87
" 22	R. A. Facy, recruiting and expenses, 7th regiment,.....	114 40
" 22	Stein & Buchiester, musical instruments,.....	140 50
" 22	John F. Miller, incidentals,,.....	26 50
" 22	F. Buhl & Co., 3251 caps and packing 2 boxes,	2,647 77
" 22	Frank R. Gore, transporting recruits, 5th regiment, to Ft. Wayne,.....	1 00
" 22	Jas. R. Innis, transporting recruits, 8th regiment,.....	3 40
" 22	Jas. R. Innis, transporting recruits from Ft. Wayne, 8th regiment,.....	3 40
" 22	L. M. Mason, recruiting expenses, 1st regiment,.....	5 25
" 22	A. B. Lockwood, recruiting expenses, 1st regiment,.....	283 50
" 23	Higby & Stearns, medicines,.....	179 80
" 23	S. Edson Graves, recruiting expenses, 1st regiment,.....	65 63
" 23	Wm. L. Mills, caps,.....	24 20
" 24	Marcus Stevens & Co., furniture for hospital,	61 50
" 24	B. W. Hornbeck, recruiting expenses,...	27 50
	Total amount paid by Auditor General,	\$422,636 43



PAYMASTER'S EXPENDITURES.

To whom paid and for what purpose.	Amount.
John Robertson, Adjutant General, from May 10th to October 1st,.....	\$788 06
Capt. Lefavour, Adjutant General's aid, from May 10th to June 15th,.....	58 33
Capt. Jones, Adjutant General's aid, from June 15th to October 1st,.....	336 00
J. H. Fountain, Quarter-master General, May 10th to October 1st,.....	347 00
Friend Palmer, Assistant Quarter-master General, May 17th to October 1st,.....	469 33
H De Graff, Clerk, June 4th to October 1st,.....	193 33
Wm. Hart, Clerk, August 1st to October 1st,....	100 00
J. E. Pittman, State Paymaster, May 21st to October 1st,.....	625 65
E. O. Grosvenor, Military Contract Board, May 15th to October 1st,.....	670 50
Wm. Hammond, Military Contract Board, May 15th to October 1st,.....	670 50
Jerome Croul, Military Contract Board, May 15th to October 1st,.....	670 50
Brig. General Williams and Staff, April 14th to May 10th,.....	42 00
Brig. General Williams and Staff, May 10th to August 26th,.....	1,066 90
Wm. D. Wilkins, Gen. Williams' Staff, May 10th to September 1st,.....	635 64
H. M. Whittlesey, Gen. Williams' Staff, May 10th to September 16th,.....	572 91
John Robertson, Adjutant General, October 1st to November 1st,.....	169 00
Capt. Jones, Assistant Adjutant General, October 1st to November 1st,.....	96 00
J. H. Fountain, Quarter-master General, October 1st to November 1st,.....	181 50
Capt. Palmer, Assistant Quarter-master General, October 1st to November 1st,.....	106 00
Amount carried forward,.....	\$8,350 35

PAYMASTER'S EXPENDITURES—CONTINUED.

To whom paid and for what purpose.	Amount.
Amount brought forward,.....	\$8,350 35
H. De Graff, Clerk, Quarter-master General's office, October 1st to November 1st,.....	50 00
Wm. Hart, Clerk, Quarter-master General's office, October 1st to November 1st,.....	50 00
Michael Cronin, Porter, Quarter-master General's office, October 1st to November 1st,.....	25 00
James E. Pittman, State Paymaster, October 1st to November 1st,.....	145 50
E. O. Grosvenor, Contract Board, October 1st to November 1st,.....	149 00
Wm. Hammond, Contract Board, October 1st to November 1st,.....	149 00
Jerome Croul, Contract Board, October 1st to No- vember 1st,.....	149 00
John Robertson, Adjutant General, November 1st to December 1st,.....	109 00
DeGarmo Jones, Assistant Adjutant General, No- vember 1st to December 1st,.....	96 00
Hamilton Rankin, Porter, Adjutant General's of- fice, October 1st to December 1st,.....	30 00
J. H. Fountain, Quarter-master General, November 1st to December 1st,.....	181 50
F. Palmer, Assistant Quarter-master General, No- vember 1st to December 1st,.....	106 00
H. De Graff, Clerk, Quarter-master General's office, November 1st to December 1st,.....	50 00
Wm. Hart, Clerk, Quarter-master General's office, November 1st to December 1st,.....	50 00
M. Cronin, Porter, Quarter-master General's office, November 1st to December 1st,.....	25 00
J. E. Pittman, State Paymaster, November 1st to December 1st,.....	145 50
E. O. Grosvenor, Contract Board, November 1st to December 1st,.....	149 00
Wm. Hammond, Contract Board, November 1st to December 1st,.....	149 00
Jerome Croul, Contract Board, November 1st to December 1st,.....	149 00
John Robertson, Adjutant General, December 1st to January 1st,.....	109 00
Amount carried forward,.....	\$10,536 85

PAYMASTER'S EXPENDITURES—CONTINUED.

To whom paid and for what purpose.	Amount.
Amount brought forward,.....	\$10,586 85
DeGarmo Jones, Assistant Adjutant General, December 1st to January 1st,.....	96 00
Mamilton Rankin, Porter, Adjutant General's office, December 1st to January 1st,.....	15 00
J. H. Fountain, Quarter-master General, December 1st to January 1st,.....	181 50
F. Palmer, Assistant Quarter-master General, December 1st to January 1st,.....	106 00
H. De Graff, Clerk, Quarter-master General's office, December 1st to January 1st,.....	50 00
Wm. Hart, Clerk, Quarter-master General's office, December 1st to January 1st,.....	50 00
M. Cronin, Porter, Quarter-master General's office, December 1st to November 1st,.....	25 00
J. E. Pittman, State Paymaster, December 1st to January 1st,.....	145 50
E. O. Grosvener, Contract Board, December 1st to January 1st,.....	140 00
Wm. Hammond, Contract Board, December 1st to January 1st,.....	140 00
Jerome Croul, Contract Board, December 1st to January 1st,.....	140 00
John Robertson, Adjutant General, January 1st to February 1st,.....	169 00
DeGarmo Jones, Assistant Adjutant General, January 1st to February 1st,.....	96 00
Hamilton Rankin, Porter, Adjutant General's office, January 1st to February 1st,.....	15 00
J. H. Fountain, Quarter-master General, January 1st to February 1st,.....	181 50
F. Palmer, Assistant Quarter-master General, January 1st to February 1st,.....	106 00
H. De Graff, Clerk, Quarter-master General's office, January 1st to February 1st,.....	50 00
Wm. Hart, Clerk, Quarter-master General's office, January 1st to February 1st,.....	50 00
M. Cronin, Porter, Quarter-master General's office, January 1st to February 1st,.....	25 00
J. E. Pittman, State Paymaster, January 1st to February 1st,.....	145 50
Amount carried forward,.....	\$12,490 85

PAYMASTER'S EXPENDITURES—CONTINUED.

To whom paid and for what purpose.	Amount.
Amount brought forward,.....	\$12,490 85
E. O. Grosvenor, Contract Board, January 1st to February 1st,.....	149 00
Wm. Hammond, Contract Board, January 1st to February 1st,.....	149 00
Jerome Croul, Contract Board, January 1st to February 1st,.....	149 00
John Robertson, Adjutant General, February 1st to March 1st,.....	169 00
DeGarmo Jones, Assistant Adjutant General, February 1st to March 1st,.....	96 00
Hamilton Rankin, Porter, Adjutant General's office, February 1st to March 1st,.....	15 00
J. H. Fountain, Quarter-master General, February 1st to March 1st,.....	181 50
F. Palmer, Assistant Quarter-master General, February 1st to March 1st,.....	106 00
H. De Graff, Clerk, Quarter-master General's office, February 1st to March 1st,.....	50 00
Wm. Hart, Clerk, Quarter-master's General office, February 1st to March 1st,.....	50 00
M. Cronin, Porter, Quarter-master General's office, February 1st to March 1st,.....	25 00
J. E. Pittman, State Paymaster, February 1st to March 1st,.....	145 50
Amount paid to the regiments,.....	87,651 89
Total,	\$101,427 74
*Estimated amount of accounts not audited,.....	15,000 00

*This estimate is made from accounts in the hands of the Quarter-master, and embracing the amount of all other claims known to exist up to this date.

All of which is respectfully submitted,

JOHN G. OWEN,

Ch'n Senate Investigating Com. Military Expenditures.

[No. 1.]

REPORT of the Committee on Public Instruction, in relation to the proceeds of the two mill tax for the support of schools.

The committee on public instruction, to whom was referred so much of the Governor's message as relates to education,

Respectfully report that after a careful examination of the subject of the apportionment of the proceeds of the two mill tax for the support of schools, they have come to the conclusion, that while no thought should be entertained of any change by which the amount raised for this purpose, would be in the least diminished, yet there may, and ought to be such a change made in the manner of apportioning this fund, as will secure the greatest amount of good to the schools throughout the State.

The moneys raised by this two mill tax are now paid back to the districts in which they were collected, without regard to the number of its children or the wants of its school, and the result is that in some districts an excess of money accumulates beyond the amount necessary to pay their teachers, while in others considerable sums still have to be raised by rate bills. This difficulty can all be obviated by a more equitable division

of the school funds, and inasmuch as the principle upon which all our school taxes are based, is that of affording the facilities for obtaining an education to all the children of the State, it is unnecessary to offer an argument to show that the plainest dictates of public policy demand such an adjustment of the school system as to secure the objects for which the system was established and intended. It is hardly necessary to say that the property of the State can well afford to pay for the education of the children of the State, for it is the intelligence and virtue of the people, the refinement and good order of society that gives to property its greatest value, and makes its possession in an intelligent, enlightened community, worth almost infinitely more than in the midst of an ignorant and depraved people. It is plain then, that such an apportionment as will secure to the schools the greatest amount of good, and through them, secure to the children the best opportunities for an education, will in the end, result in the general prosperity as well as happiness of the community.

But it is not only a plain principle of political economy and enlightened public policy to provide schools entirely free, but is simply carrying out a positive requirement of the constitution. That instrument imposes upon the Legislature the duty of establishing "a system of primary schools, whereby a school shall be kept, without charge for tuition, at least three months in each year;" and although your committee are well aware that in very many districts free schools are maintained for a much longer time than this, yet it is also true, that very many do not yet have any school "without charge for tuition."

Your committee, believing that this object will be more fully secured, the weaker and poorer districts strengthened, and the general efficiency and usefulness of the schools greatly increased, by a change in the manner of distributing the proceeds of the two mill tax, beg leave respectfully to recommend that the apportionment be made as follows:

1st. That a sum equal to ten cents for each child between the ages of five and twenty years, as enumerated in the last prece-

ding school census, be annually appropriated to the purchase of books for the library, with the privilege of increasing the amount to a sum not exceeding twenty-five cents on the scholar in the discretion of the district or school district board;

2. One-half of the remainder to be apportioned to the several districts in the township, in the same manner as the primary school fund is now distributed;

3. The remaining one-half to be equally divided among the several districts which shall have had a school taught by a qualified teacher for at least four months during the preceding year.

This manner of apportionment would divide about one-third of the entire school moneys, consisting of the primary school fund and the two mill tax, equally among the districts, and the remaining two-thirds, according to the number of scholars; and the experience of the State of New York, and some other States, where nearly the same system is in successful operation, fully substantiates the opinion of your committee as to its propriety and beneficial results, and lead them more confidently to make the recommendations herein contained, and they herewith report a bill to accomplish the object, and recommend that it do pass.

Your committee have also had under consideration the memorial of the State Board of Education, touching "the amount to be appropriated for, and the manner of purchasing books" for the school district libraries, which was also referred to them, and as the subject matter of the memorial, so far as it relates to the amount of the two mill tax which shall be used for the purchase of books, is immediately connected with the subject already embodied in this report, your committee beg leave to state that it seems to them not only important, but absolutely necessary, in order to support the library system, and prevent a fatal deterioration of the libraries, that some definite sum be fixed by law to be annually set apart from the proceeds of the two mill tax, to be appropriated to the purchase of books, and in view of this have already, in this report, recommended such a provision; and, second, that it was evidently the design of

the Legislature of 1859, to provide for introducing into our school district libraries a better class of books; and with this end in view, they provided that "the State Board of Education" should "make a list of books, unsectarian in character, suitable for district or township libraries, and contract with the lowest responsible bidder to furnish the same in such number as might be wanted, at stipulated prices." Provision was also made that these lists, with the prices, should be furnished to each school director and township clerk, but after all this trouble and expense, left it entirely optional with the district boards or township inspectors to purchase from this list or not, evidently supposing, as a matter of course, that these boards would avail themselves of these lists and contract prices, prepared with great care and expense by the Educational Board, the agents of the State, whose means and facilities for the selection of suitable books and at better rates, were greatly in advance of the school boards of the districts or townships.

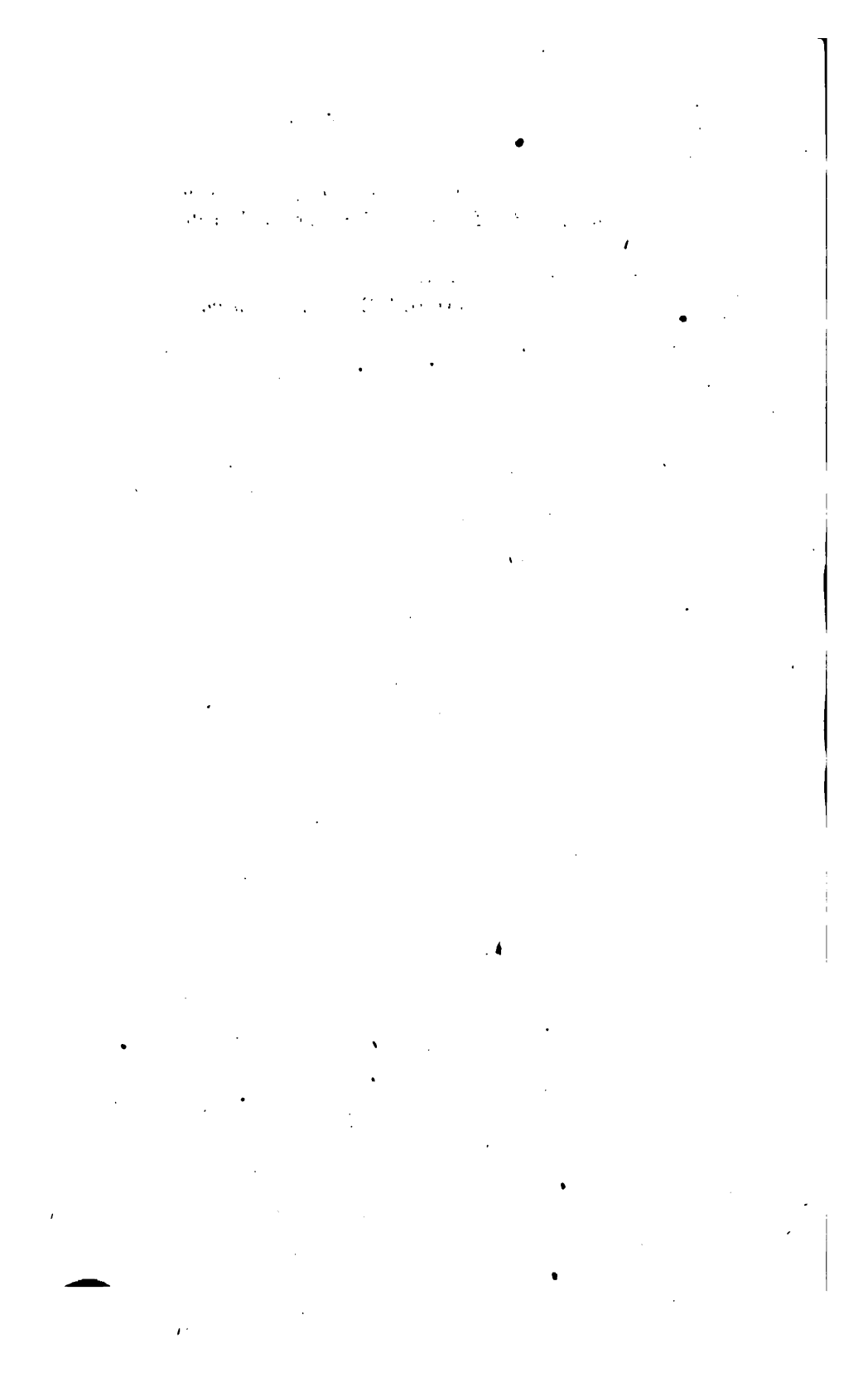
But the experience of a few years has shown conclusively, that, to be of much practical value, this law should be so amended as to require that purchases should be made from the list of books so selected, and from the parties with whom contracts have been made; and unless this is done, the benefit resulting from the law of 1859, on this subject, will not warrant the expense incurred in carrying its provisions into effect, and it might as well be repealed, leaving the districts to select and purchase at some gift book store, or peddler's cart, as suits their convenience, or inclination. With the amendment above recommended, and a provision requiring the State Board of Education to advertise for proposals before making a contract—which course they have always pursued, though not required by the terms of the law—the provision is one of very great value to the library system of the State, and most certainly ought to continue.

Your committee herewith report the memorial back to the Senate, and the accompanying bill, to carry into effect the

recommendations herein contained, recommend its passage, and ask to be discharged from the further consideration of the subject.

All of which is respectfully submitted.

GEO. H. FRENCH, *Chairman.*







[No. 2.]

REPORT of the Committee on Privileges and Elections, in reference to the bill to enable the qualified electors of this State, in the military service, to vote at certain elections.

The committee on privileges and elections, to whom was referred

A bill to enable the qualified electors of this State, in the military service, to vote at certain elections, and to amend sections 45 and 61, of chapter 6, of the compiled laws,

Have had the same under consideration, and would respectfully report that in the opinion of your committee, the provisions of this bill, and the object and results sought to be attained by those provisions, present questions of the most grave and weighty importance. In considering the subject matter of this bill, the first question that presents itself to the minds of your committee, is in regard to the constitutionality of any such law as is therein contemplated. On this question your committee are somewhat divided in their opinion; for, while a part of the committee think that perhaps this bill is, or may be so amended as to be constitutional, the other portion of the com-

mittee is decidedly of the opinion that it is not, and that no amendments whatever would make it constitutional, and at the same time secure the object and results desired. The provisions of the constitution which must, in the opinion of your committee, rule this question, are found in the first and fifth sections of the seventh article of that instrument. In the first section of that article, it is provided, among other things, that "no citizen or inhabitant shall be an elector, or entitled to vote at any election, unless he shall be above the age of twenty-one years, and has resided in the State three months, and in the township or ward in which he offers to vote, ten days next preceding such election." Section five of the same article provides, that "no elector shall be deemed to have gained or lost a residence by reason of his being employed in the service of the United States, or of this State, nor while engaged in the navigation of the waters of this State, or of the United States, or of the high seas; nor while a student of any seminary of learning; nor while kept at any alms-house, or other asylum, at public expense; nor while confined in any public prison." While your committee are unanimously of the opinion that the persons mentioned and described in this fifth section, would be entitled to vote at any election in this State, immediately upon their return thereto, and to the proper townships or wards, although such return should be upon the very day of the election; still, a portion of the committee fails to discover in this section, or in any part of the constitution, any authority or license to send abroad, beyond the limits of the State, or beyond the precincts of any judicial, congressional, senatorial, or representative election district, and there to open polls of election, and to take the votes of such persons, whether they be soldiers, sailors, students, paupers or prisoners, and to canvass and return such votes to the State, and to the several election districts, townships and wards, to be used therein.

But this portion of your committee, while it fails to make this discovery, does perceive that the provision in the first section of the seventh article of the constitution, as recited above,

in its true intent and meaning, prohibits the passage of any such law as is contained in this bill. It seems to be the meaning of this provision, that polls of election are to be opened only in townships and wards in this State, and that every elector must offer his vote in the township or ward where his residence is, and not elsewhere. It is very difficult to believe that the framers of our constitution, or the people in their ratification of the same, intended to make provision for, or authorize the passage of any such law as is contained in this bill. Had they intended to grant such authority or license, it is believed that they would have expressed such intention more explicitly, and in language well defined. But the language of these two sections is not ambiguous, nor is it difficult to reconcile the one with the other, and to show that they forbid the passage of this bill.

1st. No Michigan soldier has lost his residence in any township or ward of this State by being in the service of the United States.

2d. No person can be a resident of two places at one and the same time.

3d. Every elector must reside in the township or ward in which he offers to vote, and *vice versa*, every elector must offer his vote in the township or ward in which he resides.

4th. But every Michigan soldier, wherever he may be, is, by the constitution, a resident of Michigan; therefore he must vote in Michigan, if he votes at all, and not in Virginia, Carolina, Louisiana, New York or Canada.

Notwithstanding these constitutional objections to the bill, about which there is some difference of opinion; notwithstanding, also, there are other very important questions and objections which are not now discussed or presented, your committee have proposed some amendments to the bill, which proposed amendments do not in any way obviate the constitutional objections, or any of the main objections; still, the committee have thought it best to report the bill back to the Senate, to-

gether with the amendments suggested, without recommendation, and ask to be discharged from the further consideration of the subject.

DARIUS MONROE, *Chairman.*

[No. 3.]

REPORT of the Joint Committee of the Senate and House of
Representatives, on the Asylum for the Insane.

The committees of the Senate and House of Representatives, on the Asylum for the Insane, who were authorized to act as a joint committee, and to visit the Asylum, preparatory to making their report, have performed that duty, and would respectfully present, for the consideration of their respective branches of the Legislature, the following report:

Your committee visited the Asylum on the 29th and 30th ultimo, and examined and inquired into the condition and workings of the Institution, as thoroughly as the brief space of time which they felt at liberty to devote to that object, would allow. The facts connected with the workings of the Institution, are detailed in the Reports of the Trustees, and of the several officers of the Asylum, which reports the committee would recommend to the careful attention and consideration of the Legislature. But your committee would do injustice to themselves, and to the subject, if they failed to express their entire satisfaction with the management, and the evident success of the enterprise, during the short period it has been in operation—a success

which your committee deem to be largely owing to the efficient and careful attention of the able and accomplished Superintendent. For the last two years, while it has afforded the State a safe and quiet retreat for that most unfortunate class of its inhabitants, and has relieved, or mitigated their miseries, and carried blessings to the hearts of their afflicted friends, it has, at the same time, been really self-sustaining, so far as current expenses are concerned. The deficit in this respect, for the two years commencing December 1st, 1860, is the sum of \$469 68. At the commencement of that period, there was a deficit of \$1,731 17, which, together with that for the last two years, amounts to \$2,200 85. And your committee recommend an appropriation of \$2,200 00, to meet those deficits.

The arrangements for warming and ventilating the apartments of the building, and for cooking and laundry purposes, are very complete and admirably adapted to the peculiar wants of such an Institution, as well as economical in their operation.

An air of neatness and order, of quiet and comfort, so necessary to the successful treatment of mental disease, pervades the entire establishment, giving promise of happy and beneficial results.

Only one of the wings of the building designed for the occupation of inmates, is at present erected. The wards of this wing, when devoted entirely to the occupation of patients, is designed to accommodate about one hundred and forty, but some portions of it, at the present time, are necessarily devoted to the domestic and business purposes of the Institution, leaving ample accommodations for only about one hundred and twenty at the present time; yet, at the time of the visit of your committee, there were under treatment one hundred and seventy-one patients, sixty-six males and one hundred and five females. But notwithstanding this crowded condition of the Institution, nothing has occurred to mar the success of its operations. No benevolent enterprise, in which our State has engaged, appeals with greater force to the philanthropy of the people, or presents stronger claims to the fostering care of the State, than that of

providing for the care, maintenance and recovery of the insane.

Other objects of misfortune demand our attention and support, but none more urgently than the insane. Delay in providing for the wants of the latter, is likely to be attended with much more serious consequences than in ordinary cases. A fair proportion of cases of insanity, not of long standing, may, by timely care and treatment, be cured, when a few months, or perhaps weeks delay, would render them incurable. Besides, in some cases, the safety of individuals or the security of property, requires that a safe and secure retreat should be provided for them.

Of the amounts heretofore appropriated for building purposes, about \$42,000 remains unexpended. It is estimated by the officers of the Asylum, that an additional sum of \$58,000, making a total of \$100,000, would be nearly, or quite sufficient, to complete the north wing of the building. It would evidently be poor economy to expend half, or nearly half enough, to complete the work, and then, allowing it to stand for years, before deriving any benefit from the outlay. Many of the current expenses of the Institution, such as fuel and apparatus for warming and ventilating the rooms, the engines and machinery used for these and other purposes, the salaries of officers, the wages of the engineers, &c., are expenses common to the whole establishment, and would be but slightly increased, comparatively, if the building were completed, and the number of patients increased to the full capacity of the Institution, when completed. Your committee are not insensible to the fact that the State is, at present, laboring under heavy burdens, imposed upon us by the war, but from the foregoing considerations, they are forced to the conclusion that an enlightened economy, as well as an enlarged philanthropy, demands the completion of the buildings at the earliest practicable moment. They have therefore instructed their chairman to recommend that the necessary appropriation be made, and also to report to the Senate a bill to provide for the appropriations herein recom-

mended, and ask to be discharged from the further consideration of the subject.

All of which is respectfully submitted.

S. H. BLACKMAN,
THOMAS F. MOORE,

Senate Committee.

H. P. COMBES,
F. H. RANKIN,
J. B. COBB,
A. J. KEENEY,
W. F. JENISON,

House Committee.

[No. 4.]

REPORT of the committee on Agriculture, in relation to a bill making appropriations for the support of the State Agricultural College, and the State Board of Agriculture.

The committee on agriculture, to whom was referred .

A bill making appropriations for the support of the State Agricultural College, and the State Board of Agriculture,

Respectfully report that they have had the same under consideration, and have made examination of the facts on which the appropriation named in the bill, is asked. The sum named in the bill, is the same with that recommended by the State Board of Agriculture, in their Annual Report, and also by the Governor, in his message.

The character of the Agricultural College depends on the superior excellence of the instruction given—its means of illustration, and its power of reaching, educating, and retaining in the farming profession, the young men of the State. Instructors in natural sciences, at this College, necessarily spend a larger portion of time, daily, with students, in chemical analysis, examination of natural objects, and field practice, than is required by Professors in more purely literary institutions. In

addition to the President, who also gives instruction in studies required by law, the College has, under appointment for the next two years, a Professor of Zoology and Animal Physiology, a Superintendent of the Farm, a Professor of Agricultural Chemistry, an instructor in Botany and Horticulture—under whose care are the various gardens of the College—an instructor in Mathematics, and its application to Surveying, &c.; and an instructor of the Preparatory class—a class imperatively demanded by the condition of the common schools, out of which come the students of the College. No one of these teachers can be dispensed with, without disregard to the thoroughness of instruction, the character of the student, the good name and honor of the Institution. Besides the sum of money requisite to the support of the corps of teachers, other outlays are essential.

All that portion of the labor of students, expended on the fruit garden, in its present condition, on the care of the grounds, the botanical gardens, and general improvements, cannot, for some years, make any pecuniary return to the College. The condition of the Farm is now such as to make it necessary for the Superintendent to be relieved of all duties connected with the boarding hall, that he may devote himself to the instruction of students, on the Farm. This change will be accompanied with some expenditure of money, at first.

The ideal towards which your committee find the Board of Agriculture striving to make the College approximate, is to make every part of the work a portion of the education of the student, in skill, scientific knowledge, and an increased liking for agricultural pursuits. For the first time, also, the College is in condition to take proper care of valuable stock, for which it is highly desirable to exchange that now on the farm. The change seems to be required, in order to furnish students a knowledge of domestic animals, examples of varieties, models of excellence, and standards of comparison. The rapid accumulation of specimens of natural history, and other things inci-

dent to the mere maintaining of the present prosperity of the College, demand more or less outlay.

Your committee have satisfied themselves that the Board of Agriculture, in asking for an appropriation of \$10,000 a year, for the next two years, took into account their receipts from every other source, the present condition of the country, and based their request on only the essential wants of the Institution. We are convinced that the last appropriation to the College was carefully and judiciously expended by the State Board of Agriculture, and that the appropriation now asked for should be trusted to their hands with confidence. It may not be inappropriate for the committee to refer to the expenditures of the College to the present date.

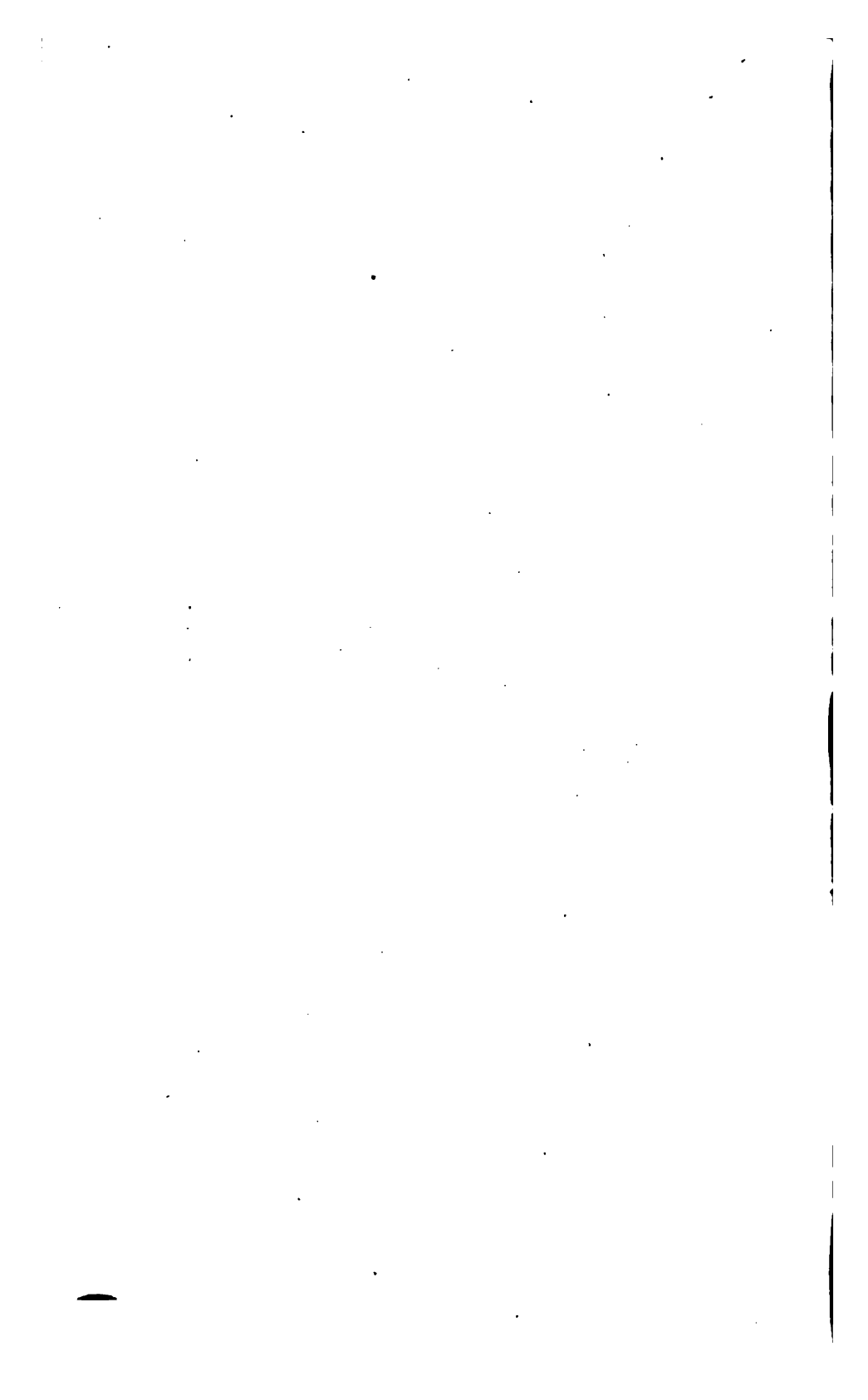
By reference to the proper documents, the entire expenditure is found to be \$150,320 00. Of this sum, there came from the salt spring lands \$56,320 00, making the entire cost of the Institution to the State, \$94,000 00.

Of this latter sum, \$13,470 73 was expended in addition to the proceeds of the salt spring lands, before the opening of the College, reducing the average expenditure a year of the College since the opening, to less than \$13,500.

Your committee suppose that all are aware that it is but two years since the course of instruction in the College, was changed from two to four years. This is, of itself, sufficient to account fully for the fewness of numbers in the higher classes. As the lower classes advance in standing, it is thought the numbers in the Institution will largely increase.

Your committee would, therefore, most respectfully report back the bill, without amendment, recommending that it do pass, and asked to be discharged from further consideration of the subject.

E. BUELL, *Chairman.*



LEGISLATURE, }
1868. }

{ SENATE DOC.
No. 5. }

[No. 5.]

**REPORT of the Committee on Finance, to whom was referred
so much of the Governor's Message as relates to Finance.**

The committee on finance, to whom was referred so much of
the Governor's message as relates to finance,

Have had the same under consideration, and beg leave to
report, that upon examination at the proper departments of the
State, it is found that it will be necessary for this Legislature
to provide for the payment of the interest upon the State debt,
(after deducting so much of the specific taxes as are applicable,)
and also for the payment of all money appropriations that may
be made. The policy pursued by the Legislature of 1861, in
this respect is, in the opinion of your committee, worthy of our
imitation, as ample means were provided to meet all authorized
demands upon the treasury; still, so correct were the estimates
that not a dollar was raised that was not needed. Your com-
mittee is unanimous in recommending that this policy be con-
tinued, and that all new schemes involving appropriations
should be ignored,—believing that the people of the State desire
to meet annually by taxation, all necessary expenses of the

government, and interest upon the State debt—therefore no appropriation should be made at this time, for any purpose beyond our immediate and pressing wants; and in estimating the ability of the people to meet taxation, we must not overlook or forget that they are called upon to meet heavy, direct taxation to support the families of volunteers, and that large amounts have been and are being paid for bounties to aid enlisting; and more than this, the General Government under the operation of the excise law, will levy upon us annually in the form of stamp duties, licenses, &c., at least \$500,000. Your committee have thought best, in order that the Senate may have a more full understanding of the financial condition of the State, to present a somewhat detailed statement, showing the funded indebtedness, the interest that will accrue on the Trust Funds, and an estimate of the expenses of the State Government, for the years 1863 and 1864.

In compliance with the provisions of act No. 122, of the session laws of 1861, the full-paid five million loan bonds, for \$177,000 00, the adjusted bonds, for \$1,746,185 00, and the part-paid, five million loan bonds, for \$80,999 80, have been retired, and the two-million loan bonds issued, so that the funded debt of the State, for which the interest must be provided, consists of the following named loans:

Temporary Loan, 7 per cent.,.....	\$ 50,000 00
Renewal Loan, 6 per cent.,.....	216,000 00
Two Million Loan, 6 per cent.,.....	1,750,000 00
“ “ “ 7 per cent.,.....	250,000 00
War Loan, (bonds issued.) 7 per cent.,.....	567,200 00
“ (bonds not issued,) 7 per cent.,.....	392,700 00

A bill is now pending before the House—having passed the Senate—providing for an increase of the war loan, of \$250,000 00. Should it become a law, the interest upon such increase, must also be provided for. It is hoped that the whole amount of war loan bonds, authorized to be issued, may not be needed, and consequently, may not be negotiated; yet as

the necessity may arise, it is the duty of the Legislature to provide for the payment of interest upon all bonds that may be issued. Should the money, provided for payment of the interest upon the war loan, exceed the amount required, it should be applied to the payment of such loan, agreeable to the provisions of the act authorizing a war loan, approved May 10, 1861.

The interest upon the canal loan is provided for from the earnings of the St. Mary's Falls Ship Canal. Your committee, regarding this as sure and reliable, recommend no other provision for its payment. The interest accruing upon the trust funds, for the year 1863, will be as follows:

Primary school,.....	\$52,766 12
University,.....	20,012 11
Normal school,.....	1,347 21
Swamp land,.....	6,938 77

Total,	\$81,064 21
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The aggregate of interest upon the funded debt of the State, for the year 1863, will be.....	\$223,653 00
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*Estimated expenses and appropriations for the fiscal year ending
November 30, 1863.*

Salaries of State officers, their assistants and principal clerks,.....	\$23,500 00
Extra clerks in State departments,.....	5,000 00
Salaries of officers of the Asylums,.....	8,000 00
Expenses of Supreme and Circuit Courts,.....	83,000 00
Awards of Board of State Auditors,.....	40,000 00
Coroners' fees,.....	600 00
Teachers' Institutes, (law 1861,).....	1,800 00
Trustees to Michigan Asylums,.....	500 00
Legislature of 1863,.....	40,000 00
Normal School,.....	6,500 00
State Reform School,.....	18,000 00
Wolf bounty,.....	600 00

Michigan Asylum, Deaf, Dumb and Blind, (was 1862,)	\$8,000 00
State Agricultural School, (was 1862,)	10,000 00
State Agricultural Society,	1,000 00
Refunding taxes assessed upon lands located with land warrants of 1812, &c., (see Auditor General's recommendation in his report, 1862, p. 9,) .	25,000 00
	<hr/>
	<u>\$216,500 00</u>

Recapitulation.

Interest on funded debt,	\$223,653 00	
Trust fund's interest,	81,064 21	
Expenses of State Government, as estimated,	216,500 00	
	<hr/>	\$521,217 21
Estimated revenue applicable to the payment of interest and expenses of Government for fiscal year ending Nov. 30, 1863:		
Specific taxes,	\$176,876 72	
State tax (if levied) of two mills on the dollar on the valuation as fixed by State Board of Equalization, of \$172,055,808 80,	344,111 62	
	<hr/>	\$520,988 34
Deficit for 1863,		<u>\$228 87</u>

Estimated Interest and Expenses of the State Government for the year 1864.

Interest on funded debt,	\$223,653 00	
Interest on trust funds,	81,064 21	
Expenses and appropriations "having no session of the Legislature,"	176,500 00	
	<hr/>	\$481,217 21
Deficit for 1863,		228 87
	<hr/>	<u>\$481,446 08</u>
Total,		

Estimated revenue applicable to the payment of interest and expenses of Government for the year 1864:

Specific taxes,.....	\$176,876 72	
State tax, if levied, of two mills on the dollar on the valuation, as fixed by the State Board of Equalization, of \$172,055,808 80.....	344,111 62	\$520,988 34
		<hr/>

This shows that there would be a balance in the

Treasury on the 30th of November, 1864, of....	<u>\$39,542 26</u>
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It must be borne in mind that by the provisions of the act authorizing a war loan, and by act No. 122, session laws of 1861, a tax of three-sixteenths of a mill is required to be levied in addition to all other State taxes, to provide sinking funds to aid in the liquidation of the State debt, which, with the two mill tax recommended, will make a State tax for each of the years 1863 and 1864, of two and three-sixteenth mills on the dollar; to this must also be added the military tax, which will amount to \$19,628 70, annually.

In conformity with the recommendations herein contained, your committee submit herewith,

A bill to provide for the interest on the war loan;

A bill to provide for the interest on certain State loans;

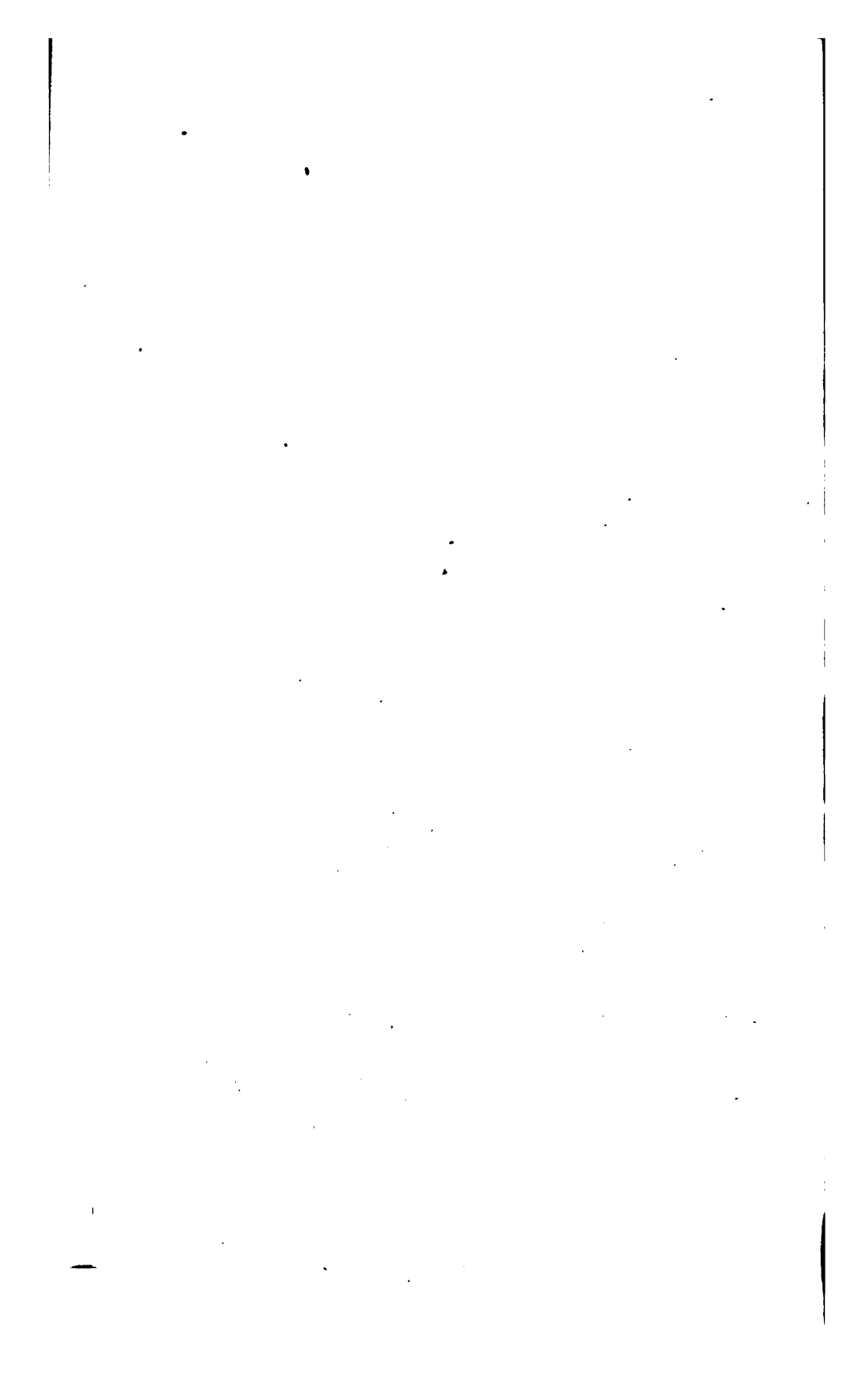
A bill to provide a tax for the expenses of the State government.

All of which is respectfully submitted.

E. O. GROSVENOR, *Chairman.*







[No. 6.]

REPORT of the committee on Public Lands, relative to the grant of swamp lands to the German-American Seminary, of the city of Detroit.

The committee on public lands, to whom was referred House bill No. 16, being

A bill to amend act No. 175, of session laws of 1861, granting twenty-five thousand acres of State swamp land to the German-American Seminary, of the city of Detroit,

After mature deliberations thereon, find,

1st. That the Legislature of 1861, made said grant for the purpose of aiding said seminary to erect buildings on ground leased of the city of Detroit;

2d. Said lease conveyed to said seminary for the term of nine hundred and ninety-nine years, the use of some four acres of ground, on condition that buildings for an institution of learning should be built thereon within five years from the date of the lease, worth the sum of twenty-five thousand dollars;

3d. The terms on which the Legislature made the grant of land were, among others, a strict compliance on the part of the seminary with the terms of its lease with the city of Detroit;

and the act making the grant provided that the land should revert to the State absolutely, in case of a failure by the seminary to fulfill all the requirements named in said lease, which provision of forfeiture or reversion to the State was to be incorporated in and be a part of the patent when made by the State, conveying the title to said swamp lands;

4th. The managers of said seminary now represent that the city of Detroit failed to place the leased grounds above referred to, in the possession of said seminary, but upon the contrary, the commissioners of the water works of said city successfully opposed and absolutely prevented the seminary from occupying any portion of the same; hence the seminary has, of necessity, and not by its own fault, failed to comply with the terms of the grant from the State;

5th. The said managers, in behalf of said seminary, now show that it is the owner of a certain lot in the city of Detroit, 50 feet by 120 feet, or thereabouts, on which there is a brick building of considerable value, and that it is the intention of the managers to erect other buildings for the purpose, as near as may be, to carry out their original design; and further that they have located the swamp lands; that they have held correspondence with their German friends in Europe, and have many families waiting the action of this Legislature, to purchase a portion of said swamp lands, in case the grant is affirmed. They further state that the provision of forfeiture, directed, in the original act making the grant, to be incorporated in the patents of conveyance prevents them from making sales of the lands;

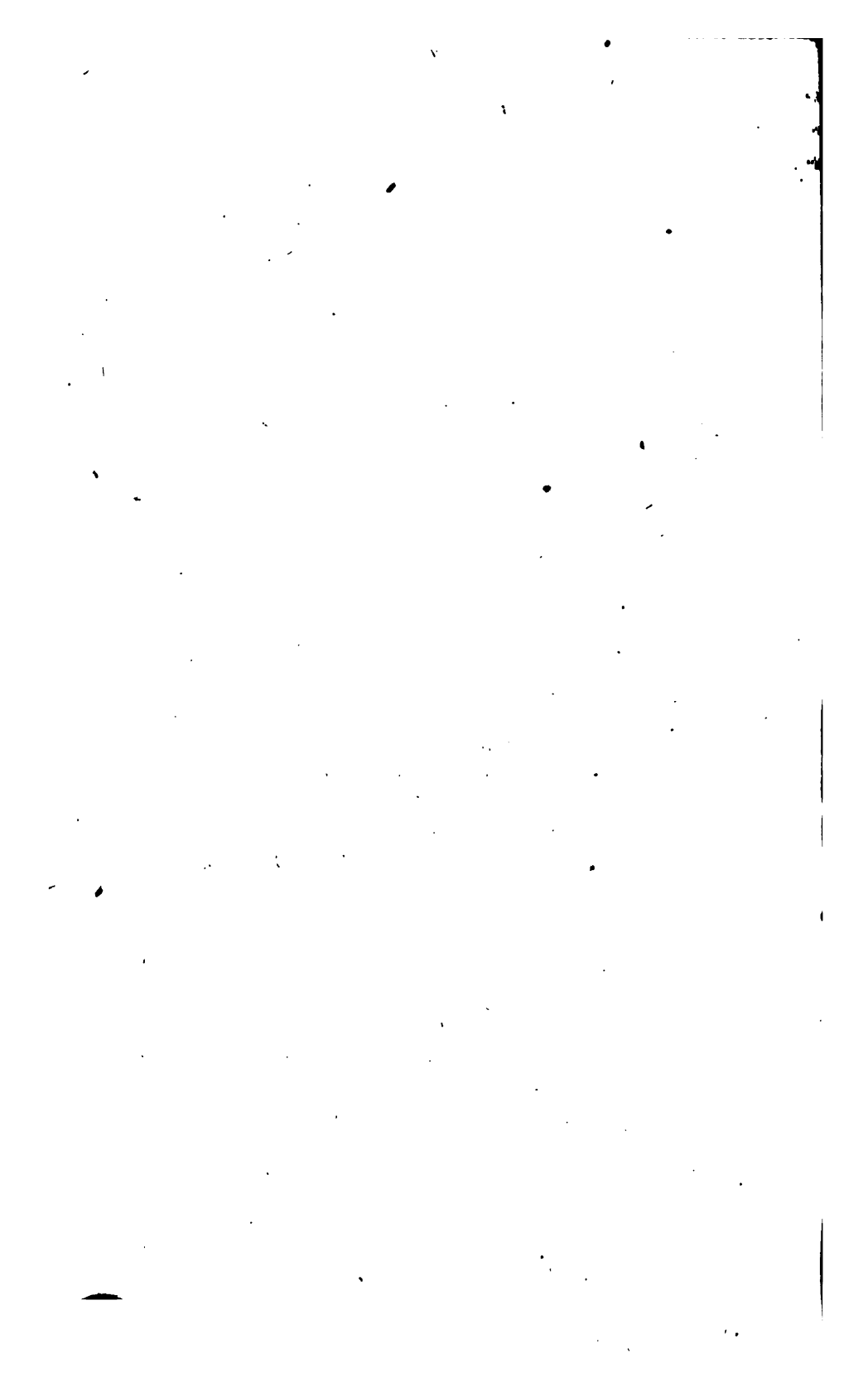
6th. The bill under consideration, continues in force the act of which it is amendatory, and in lieu of the forfeiture clause, provides for a bond, to be given by the Trustees of the Seminary, to the State, in the sum of twenty-five thousand dollars, conditioned for the faithful expenditure of the net proceeds of sales of said swamp lands, in buildings, on such grounds as are already, or may hereafter, be owned by said Seminary; thereby changing the original act, as to the conditions on which the

grant was made, as well as the means of recovering the title to the lands, in any event.

Your committee further find that the swamp lands were given to the State for the especial purpose of drainage and reclamation, and that all grants made for other purposes than those that have for their object, the carrying out of this system of reclamation, are wholly wrong and unwarranted, under the grant from the United States Government. The bill submitted to us, and on which this report is made, is not, in our opinion, to be viewed as an original act, making a grant, but rather as modifying the act of the last Legislature. However much your committee differ with those of our predecessors who passed the act of which this is amendatory, we nevertheless feel it to be our duty to treat grants made heretofore, with respect, where the grantees have acquired rights under the same. In view of all the facts, and the various acts of our adopted German citizens, including their countrymen, to come to our State to enjoy the benefits to accrue from this grant, and the institution of learning to be established by its aid, we are of opinion that this bill should pass, and have therefore instructed our chairman to report the same back, with such recommendation, and ask to be discharged from the further consideration of the subject.

All which is respectfully submitted.

N. GREEN, *Chairman.*



[No. 7.]

REPORT of the Committee on the State Prison.

The committee appointed on the part of the Senate, to whom was referred so much of the Governor's message as relates to prisons, and who, by a joint resolution, were authorized to act with a like committee on the part of the House, to visit the Prison of this State, would beg leave to make the following report:

Although the House of Correction, at Detroit, is not a State institution, yet in view of the fact that a bill has been introduced into the House, which, if it passes the Legislature, will tend to connect that Institution with the State, so far as the confining of criminals is concerned, your committee thought proper to visit the same, in order to inform your Honorable body, so far as the opinion of your committee is concerned, of the propriety of such an arrangement.

The thanks of your committee are due to citizens of Detroit for the cordial manner in which they were received and entertained by them while on that mission, and also for their kindness in affording to them every facility for a thorough inspection

of the Institution above named. Your committee, under the guidance of the gentlemanly Superintendent of that Institution, were conducted through all its apartments, the neatness and most admirable adaptation of which cannot fail to attract the attention of every visitor. There are now confined in the House of Correction, at Detroit, about 100 convicts; about fifty males, and about the same number of females. With the discipline, good order, and well arranged system of moral training, your committee were well pleased. While progress is engrained on all that tends to elevate our race, a brighter light has shone in the dark and dreary cell of the criminal. Although penal laws are placed on our statute books, which are just and right, to deter from crime, yet he who has gone astray, and justly suffers the penalty of a broken law, is not now, as once, considered past hope, but he is kindly pointed to that road from which he has strayed so far; and hope once more gathers in his bosom, and firm resolve, and that bright path, with trust in God, is once more gained. In the erection of that Institution, the city of Detroit has done a noble work, of which they may justly feel proud, and under the care and supervision of its able Superintendent, it cannot fail to become what Detroit intended it should be—a model institution of its character. As such, your committee would most cheerfully recommend it to the favorable consideration of the Legislature of this State.

The bill which has been introduced, proposes to change the name from "House of Correction," to "State Penitentiary," which change, in the opinion of your committee, would be detrimental to the reformatory character of the Institution, and would be wholly inappropriate, from the fact that it is not the property of the State. It further proposes to receive all criminals, between the ages of sixteen and twenty-one years. Your committee are of opinion that a discretionary power should be allowed our Judges, from the fact that cases often occur, in which it would be far better, and more in accordance with justice, to send the offender to the House of Correction, than to the State Prison; but that our Judges should send all offend-

ers there, between the ages of sixteen and twenty-one years, would, in the opinion of your committee, work a great evil.

Your committee were cordially received by the Inspectors and Agent of the State Prison, and every facility afforded, in order that they might make a thorough inspection of the Institution, every department of which, your committee found in most excellent condition—the food substantial, and of good quality—the health of the convicts carefully guarded, which accounts largely for the success of our Prison in former years, under the management of its able Agent.

For a detailed account of the financial condition of the Prison, your committee refer your honorable body to the Inspectors' Report.

It seems from the report of the Inspectors, that the receipts of the Prison, for the year A. D. 1862, fall short of its expenditures by about seven thousand dollars, which shows a large falling off from the year 1861, which is clearly attributable to numerous causes. The State has been the loser from the failing of certain contractors to fulfill pledged faith on their part, for the employment of a large number of convicts, by reason of which the State was compelled to re-let them at a sacrifice. An extensive fire occurred in one of the shops of the Prison, on the 5th of March last, which caused the State to suffer the loss of convict labor for a time, until the shops could be replaced, and also an outlay of seven thousand dollars to replace them. And here your committee would most earnestly recommend to those in charge of the Prison, the propriety of a different arrangement for the heating of the shops. The stoves which are now used in some of the shops, are very unsafe. It is particularly desirable that such a calamity to the interests of the Prison should not again be repeated, by reason of unsafe heating apparatus.

The great advance in the price of provisions has contributed largely to the increased expenditures of the Prison. The large falling off in numbers of convicts, from previous years, which is attributable to the condition of the country, has materially less-

pared the amount of receipts. And it will, be well for us to consider, (however unpleasant the thought may be,) that an element is being manufactured which will be thrown broad cast upon society, when this cruel war shall cease, which will fill our prisons to overflowing. Your committee, by reason of a thorough examination of the whole subject, are of the opinion, that it is no fault of those in charge of the Prison, that its receipts fall short of former years, but it is attributable to causes wholly beyond their control.

There are now confined in the female department of the Prison, ten convicts. The order, neatness and general good condition of this department, shows that Mrs. Root, the matron, is a lady fully competent to the position which she occupies.

The recent enactments of the Legislature, in allowing "good time," as it is called, have proved entirely successful. A motive has been placed before the mind of the convict, which he does not fail to improve. It has influenced him to become his own keeper, which clearly demonstrates the fact, that if you would reform the criminal you must place before his mind some motive, to influence him to good. Man is greatly selfish by nature, and much more so by reason of crime. Take away from him motives, and all the arguments which can be adduced in favor of reformation, are of no avail. The recent act of the Legislature, by which the life convicts may, in the discretion of those in charge of the Prison, be allowed to labor as other convicts, has proved to be a humane one.

The man who takes the life of his fellow in the moment of passion, however much we deprecate the act, is not the man who always possesses all those qualities which are most to be dreaded by society. The uniform testimony of those in charge of this class of convicts, is that this change is entirely satisfactory. The most terrible punishment that can be inflicted on man is to doom him forever to solitary confinement. As he passes into that cell, and the door closes, and the fact stares him in the face that he will never more go out while life remains,

his soul withers under the burden and dies. The animal may live, but the man is gone.

Any man who doubts the correctness of these conclusions, can have his doubts removed by visiting the life-cells of the Prison of this State.

The attention of your committee has been called to the justice and propriety of an increase of the salaries of those in charge of the convicts in our Prison, which seems to have become necessary by reason of the great advance in the prices of all those articles necessary to the support of the families of those who are now faithfully performing the duties of keepers of this unfortunate class.

While your committee would not encourage anything of an extravagant character in any department of our State, yet justice demands that he who faithfully devotes his time to the care of this unfortunate class, should at least be given a sum sufficient, and in some degree, to conform to the times. Your committee would recommend to your favorable consideration, the bill which has been introduced in the House, for the purpose above named.

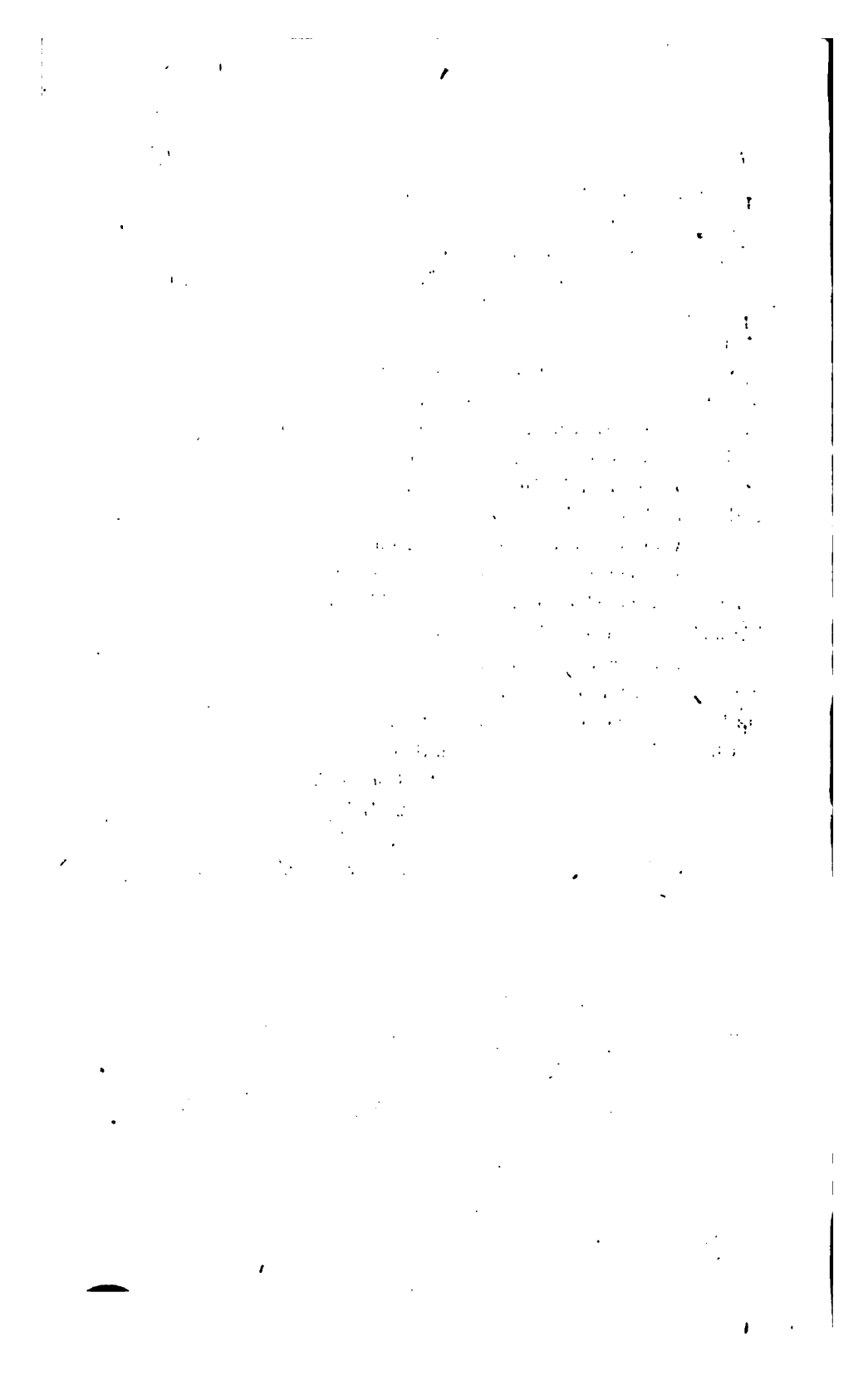
All of which is respectfully submitted.

THOMAS F. MOORE,

E. C. HUMPHREY,

WM. ADAIR,

Senate Committee.







LEGISLATURE, }
1863. }

{ SENATE DOCS
No. 8. }

[No. 8.]

REPORT of the Committee on the Asylum for the Deaf, Dumb, and Blind.

The committee on the Asylum for the Deaf, Dumb and Blind, to whom was referred so much of the Governor's message as relates to that Institution,

Respectfully report that they have had the same under consideration, and agreeable to a concurrent resolution of the Senate and House of Representatives, authorizing the committees of the two Houses, to visit, as a joint committee, the said Institution, having so visited, and examined the same, ask leave to make the following report: That, upon such examination, the committee are entirely satisfied that the Institution is, and has been, well and properly conducted. Your committee are also of the opinion, that in the construction, erection and finishing of the buildings and the appurtenances, so far as the work has progressed, utility, durability and economy have been studiously considered, and most happily combined. The Asylum buildings consist of five principal sections, or compartments, and their connections, viz: The front building, the centre building, and the east, west, and rear wings. Of these, the rest

wing only, is finished inside, the floors of the centre building are laid, and the windows are in. The remaining portions of the buildings stand precisely as the brick-layer left them, and choked up with rubbish of brick and mortar, and broken scaffolding, and therefore, at present, entirely unavailable and useless. The only portion of the buildings in which pupils can be received and accommodated, is the rear wing. The centre building, though very uncomfortable, is now used for kitchens in the basement, for dining-hall on the first floor, and dormitory above. The rear wing, and this cold, unfinished, uncomfortable centre building, comprise the whole accommodations of the Asylum, and these are now crowded to their utmost capacity, and beyond their capacity. It seems to your committee, and it is their opinion, that to make the course of instruction in this Institution complete, it is indispensably necessary that the pupils should be engaged, a part of their time, in learning some kind of trade, or handicraft.

This is believed to be absolutely necessary, in order to the promotion of health, contentment of mind, cheerfulness, and the development of physical power; and also to fit, and prepare them in some degree for future usefulness, and for obtaining a livelihood. This appears to have been one of the benevolent designs for which this Institution was established; but thus far this design has failed of execution. The reason of this failure is simply the want of room. It appears from the reports of the Board of Trustees, that the number of pupils has been steadily increasing since opening the Asylum, at the rate of about ten per cent. annually. This, and perhaps a greater increase is likely, nay, certain to continue, for years to come. The present accommodations are so strait and so limited, that no trades can be taught, the sexes cannot be separated and accommodated in different apartments, as your committee believe they should be, and therefore not only much inconvenience is experienced, but actual mental, moral and physical suffering is occasioned thereby. Your committee fully concur with the Principal of the Asylum, in the opinion by him expressed in his

late report to the Board of Trustees, that "it is poor economy, in a pecuniary point of view, for the State to have expended money in erecting the walls of these buildings, and then let them remain several years without receiving any benefit from them, especially when they are so much needed." Your committee do not deem it necessary to enlarge or expatiate upon the blessings and benefits an institution like this, when properly conducted, an institution which unstops the deaf ears, opens the unseeing eye, and illumines the dark chambers of the benighted mind with the lights of science and religion, thus enabling this truly unfortunate class of our fellow creatures, our children, our brothers, and our sisters, to perceive, to reciprocate, and to enjoy the inestimable blessings and pleasures of social and religious intercourse and communion with their fellow men and with their God. Nothing contributes so much to the solid, true and enduring glory of a State; nothing procures for it so large a measure of fame, as the establishment and generous support of institutions like this; nothing more likely to propitiate and secure the favor and the blessing of Heaven.

Your committee believe that both the Senate and the House fully understand, and duly appreciate, the importance of this subject. The people, too, are fully sensible of the value and usefulness of this Institution, and desire that it shall be promptly sustained and generously supported. In view of the foregoing facts, your committee have come to the unanimous conclusion that it is absolutely and indispensably necessary that another portion of the Asylum buildings should now be completed and finished. The committee are of the opinion that that portion should be the centre building, and the east and west wings, with their connections. According to estimates submitted to your committee by the building commissioner, this work will require an expenditure of \$40,000. This sum your committee recommend to be appropriated as follows: \$20,000 for the year 1863, and \$20,000 for the year 1864, to be incorporated in and raised with the State taxes, for the respective years above named.

Your committee believe that the above estimate is amply sufficient to defray all the cost of completing the work contemplated in this report; and it is their opinion, that a considerable sum would be saved by authorizing and requiring the work to be let and done on contract. The committee, therefore, recommend that the board of trustees be authorized and required to make specifications of the material to be furnished, and of the labor to be done to complete said center building and wings, and to advertise for sealed proposals to furnish the material, and to do such work according to the said specifications, and to let the contract to the lowest responsible bidder, who shall give sufficient security for the performance of the same. The last Legislature appropriated sixteen thousand dollars to meet the current expenses of the Institution for two years, being eight thousand dollars a year. The board of trustees, in their late report, say "they have found it impossible to bring the expenses within the limits of the appropriation," and they further say, that "the lowest estimate ever made by the commissioner or the board, within the past four years, has been ten thousand dollars a year," and further, that "with the present increased prices, the increased number of pupils and the addition of one more teacher, the Institution cannot be conducted, under its present organization, for a sum less than twelve thousand dollars a year.*" Your committee are of the opinion, that the sum of ten thousand dollars per annum is none too large to pay current expenses, perhaps not large enough; they do, however, recommend the appropriation of that sum for the year eighteen hundred and sixty-three, and the like sum of ten thousand dollars for the year eighteen hundred and sixty-four.

Your committee having now briefly presented some of the reasons for their recommendations, would further say that they are entirely unanimous in the same, ask leave to bring in the bill herewith presented, and to be discharged from the further consideration of the subject.

D. MONROE, *Chairman.*

[No. 9.]

REPORT of the Joint Committee of the Senate and House of Representatives, on the Reform School.

The committee of the Senate and House of Representatives, on the State Reform School, having been authorized to act as a joint committee, for the purpose of visiting this noble Institution, in order that they might be more fully competent to judge its character, its importance to the general welfare, and its wants, made necessary, in order to carry out the great reformatory work for which it was created by the munificence of our young and prosperous State, and in order more fully to report thereon, would respectfully present for the consideration of their respective branches of the Legislature, the following report:

Your committee have visited the Institution several times during the present session, both on the Sabbath and on week days, and have endeavored to make themselves thoroughly acquainted with its workings in all their details, for a full statement of which your committee would refer to the Sixth Annual Report of the Board of Control, having the supervision of said Institution, which likewise contains the reports of the several

officers connected therewith; also to the able report of the Superintendent of Public Instruction, pages 12, 13 and 14; the sentiments and recommendations therein contained, your committee fully endorse; a careful and attentive perusal we recommend to all, that no hasty, imperfect judgment be formed and consequent injustice be done, where none can be entertained, even for a moment, by a just, liberal, and enlightened mind.

A more noble enterprise than that of providing homes for the homeless and unfortunate, of lifting up the degraded and pointing to a brighter future, cannot engage the attention of the intelligent legislator in his public capacity, or the private citizen at home. Even the most casual observer cannot fail to see the beneficial results of reformatory education.

The State merely assumes the position of parents to this class of poor offspring, and does what a good parent does—clothes, feeds and educates; and the boy, heretofore a *pest*, finds himself transformed, and walks erect, with the proud front of manhood. All this we have witnessed since the establishment of this and kindred Institutions, and he, that would otherwise, now be serving an apprenticeship, with its contaminating influence and degrading associations, in a gloomy cell of the Penitentiary, walks forth in the sun-light of freedom, in the paths of usefulness and virtue; yea, verily, we see him, the once poor outcast, clad in the habiliments of a soldier, beneath the starry flag, fighting to sustain, among others, the very Institutions that have given him a second birth. It has been well said, "take care of our childhood, or beware of our manhood; build our schools now, or build us prisons hereafter." Aside from the consideration of parental duty, benevolence and humanity, all must admit it is cheaper to restrain and educate the youthful wrong-doer, than to catch, try and incarcerate the hardened villain, saying nothing of the damage likely to accrue to society from having such a character at large.

Much of the character and efficiency of the Institution is to be ascribed to those who have its management, both executive and financial; and your committee take great pleasure, after con-

joying, the acquaintance and gentlemanly courtesy of those having its supervision, in testifying to their eminent worth and capacity—their fitness for the several positions they occupy.

The amount heretofore appropriated by the Legislature, at its last session, for the current expenses of the last two years, was not all expended into the sum of \$4,000, which, of course, reverts to the general fund, and is consequently beyond their reach, except by a new appropriation made by your honorable body. This may or may not be fully understood by all; suffice it to say, that whatever appropriations the Legislature may make for this Institution, it can only be drawn from the State treasury, on the presentation of proper vouchers; and any funds on hand, unexpended at the expiration of two years, reverts to the general fund, to be drawn again by a new appropriation.

Your committee, after careful investigation and computation, in view of the recent enormous and unprecedented rise of all articles of food and clothing necessary to the employees and inmates of the Institution—a rise of from 100 to 250 per cent. on prices paid heretofore—it will be necessary to increase somewhat the amount heretofore appropriated. By an examination of the statistics of the amount of food and clothing, and another item that must be remembered, the rapid augmentation of numbers likely to occur, your committee would recommend an appropriation of \$20,000 per year for the current expenses of the next two years.

In view of the crowded situation of the inmates, their constant accessions of numbers, making more room necessary for their accommodation and employment, your committee recommend a further appropriation of \$14,000, to be expended for building purposes. They would not, however, recommend building any wings or additions to those already built, but would advise the erection of buildings on the grounds belonging now to the Institution, or on territory immediately contiguous, adapted to the colonization or family farm labor plan, as being more likely to make the school self-sustaining, and thus

doubly beneficial, being the system lately adopted in the States of Massachusetts and Ohio.

All of which is respectfully submitted.

PETER DOW, *Chairman,*
CHAS. MEARS,

Senate Committee.

ISAAC C. ABBOTT,
HENRY MILLER,

House Committee.

LANSING, }
1863.

} SENATE Doc.
No. 10.

[No. 10.]

COMMUNICATION from the Attorney General, in answer to a resolution of the Senate, requesting his opinion in regard to the constitutionality of a certain bill, pending in the Senate, to enable qualified electors of this State, in the military service, to vote at certain elections.

ATTORNEY GENERAL'S OFFICE, }
Lansing, February 25, 1863. }

To the Honorable, the Senate of the State of Michigan:

On the 23d inst., I had the honor of receiving from the hands of your Secretary, a certified copy of a resolution adopted by your Honorable body, in words and figures as follows, to-wit:

"Resolved, That the Attorney General be and he is hereby requested to examine Senate bill No. 1, being "A bill to enable the qualified electors of this State, in the military service, to vote at certain elections, and to amend sections 45 and 61, of chapter 6, of the compiled laws," and to report to the Senate, at his earliest convenience, his opinion in reference to the constitutionality of the provisions of said bill."

This was accompanied by a copy of the bill therein referred to.

I much regret that in forming the opinion solicited, I have

not at hand, to aid me, the judicial decisions which have, as it is said, been made in one or two other States, upon similar or like questions. In the absence of such authorities, I shall necessarily have to rely wholly upon well established rules for the construction of statutes and constitutions, and such reason as I possess, in testing, by their application, the case presented.

In looking into the Constitution of this State, and examining so much of it as relates to the subject before us, for the purpose of discovering its *true meaning*, we find that article 1, section 1, prescribes the qualifications of *electors*. Section 4, of the same article, contemplates that *electors* may be "obliged to do military duty on the day of election, in time of war, or public danger;" and section 5, next following, provides against loss of *residence*, by reason of being employed in the service of the United States, or of this State."

As you are all aware, the American citizen regards the right of voting, as being one of the most valuable and sacred, possessed by him. He correctly deems it essential to the enjoyment and perpetuity of all he holds dear. It is too valuable for sale, too vital for surrender, and too elevated to be cast in the dust. A glorious part of his birthright and noble inheritance, he can only be deprived of it, in punishment of crime.

It was this right, necessarily defined and guaranteed by the Constitution, and indispensable, in its free and full exercise, to democratic government, that, by the sections of the Constitution referred to, *was intended* to be always secured to the *electors* of this State.

Electors, when necessary, may lawfully be forced into the military service of the State, or Nation, and, as soldiers, they can be carried beyond the limits of the State, or Nation, and as such, employed months, or years.

Was it *the intention* of the Convention which devised our State Constitution, or the people who adopted it; or both, to *disfranchise electors*; when thus employed? or to allow them, perhaps at the risk of National or State existence, to come home to vote, at elections? Yet, to deny the power contemplated by

the bill, is clearly to assume at least *one* of these positions—the harsh and unwise disfranchisement of the patriot soldier, or an abandonment of momentous duty in the field, that he may exercise his right as an elector. Furthermore, *such* a construction would, in no small degree, defeat the object of said sections of the Constitution—defeat, indeed, *the ends* of free government itself, drying up, as it would, more or less of the fountains from which all civil authority flows. Had the Convention, or the people, been advised, before it was too late, that the sections cited would receive, at this day, such an adverse construction, would either ever have adopted it? Would they have aided in warming such a viper into life and vigor, to turn and bite them? Would either of us do so, even now? Entirely failing, as I do, to discover either wisdom, justice, or the security of what I regard as *the true intention* of this part of our State Constitution, I can come to no such conclusion; and, therefore, fully believe that the Legislature has full and ample power to pass the bill referred to me.

But there perhaps may be objections urged.

It may be objected that while abroad as a soldier, the *elector* is not a *resident* of his “township or ward;” and that, therefore, he cannot vote away from home. Said section 5 prescribes that “no *elector* shall be deemed to have gained or lost a *residence*, by reason of his being employed in the service of the United States, or of this State.” This is so without any reference as to *the place* of employment, or *the time* through which that employment extends. Wherever he may be, he is a *resident still*. The Constitution being in general words, must receive a general construction, and there being no express exception, no court could create one. 1 Mich. Reports, 42. Then whether out of or in the State, the noble soldier is a *resident* of Michigan still; and hence the objection that he is not a *resident*, signally fails.

It may be objected, too, that the citizen soldier is not “entitled to vote at any election, unless he * * * has resided in this State three months, and in the township or ward in

which he offers to vote, ten days next preceding such election." Such a construction is full of danger, as it might unfortunately defeat, in whole or in part, one of the highest, noblest and most invaluable ends of a government by the people. It is evidently one which demagogues could easily abuse, and democracy could ill afford to tolerate. It is one which suspends the franchise of the exposed soldier, and gives an undue advantage to those who, from good or bad motives, stay at home. In a word, it is one which, at most, regards *the letter*, and not *the intention* of the Constitution, and thereby violates the best and universally recognized rules of construction. It is one, also, which, sticking in the bark, foolishly, not to say criminally, allows mere forms to outweigh the valuable substance of things—converting our government at times, into one by a part of, and not the whole people—the fraction absent being, perhaps, the most intelligent, pure and patriotic; indeed, indispensable to the preservation of freedom itself.

"It is," says Chancellor Kent, "an established rule in the construction of statutes, that *the intention* of the Legislature is to be deduced from the view of the whole and every part of a statute, taken and compared together. *The real intention*, when actually ascertained, *will always prevail over the literal sense of terms*;" and especially "the *reason and intention* of the law-giver will control *the strict letter* of the law, when the letter would lead to *palpable injustice*, contradiction and absurdity." It is also a rule of construction, "that whenever a power is given by a statute, *everything* necessary to the making of it effectual, or requisite to attain the end, is *implied*."—1 Kent's Commentaries, 461 and 463. And those rules of construction apply with equal force to constitutions. *The object* of said sections of the constitution being, then, to secure the right of voting to every elector of this State, and as that object would be more or less impaired, and "palpable injustice" done, as above specified, by an adherence to *the strict letter* of the constitution—granting that such is its letter, which I do not believe—the *real intention* * * * will always prevail over the

literal sense of the terms;" and the power being given, "everything necessary to the making of it effectual, or requisite to obtain the end, is implied." Here, then, the intention of the constitution being obvious and undoubted, it would, if found in conflict, rise above and control "the literal sense of the terms," and strike down the objection last named.

It may, possibly, also be objected that the constitution was devised and adopted without the anticipation of war, and that, therefore, it does not contain the power in question.

If so, I answer:

1st. This objection would serve to deny to the convention that devised it, even ordinary wisdom and sagacity, not even according to its members so much as would warrant us in calling them statesmen. If it be true, then indeed can we only say of them, that they had studied human nature, and the history of the world, not excepting the story of their own country, to but little, if any purpose; and further, that in its adoption by the people, we see a lamentable instance, if not of the literally blind leading the blind, then certainly of the foolish leading the foolish, and all, in the end, falling into the same ditch. This, amounting as it does, to a grave, and as I believe, unwarrantable reflection upon all concerned, I am not prepared to assert or believe: and,

2d. While the convention was yet in session in this Capitol, it is to be borne in mind that this rebellion was then being threatened by thousands of desperate, influential leading men, scattered throughout one-half of the nation; that John C. Calhoun had just prophesied that it would burst forth within twelve years; and that our own honorable members of Congress were, at the same time, everywhere heard earnestly warning us of the impending danger, its coming, as the result has shown, being but a question of time. The evil genius which was to raise and guide it, was then stalking through the land; his nature denying to him reformation; absolute dominion constituting his mission, and he being indomitable and unscrupulous in its consummation.

With these stern facts rising before us, and which have now passed into history, how can it in truth be said, that our Constitution was devised and adopted without the anticipation of war; and that, therefore, it does not contain the power claimed? How, too, can it be said, with said section 4 before us, which provides that "No elector shall be obliged to do military duty on the day of election, except in time of *war or public danger*," that "wars and rumors of wars" alike failed to attract attention?—being a complete answer in itself.

A logic which is to me thus seemingly bald, and culminating in a conclusion thus replete, in its application, with "palpable injustice" to the gallant soldier, and imputing such an absence of intelligence and forethought to the Convention and people, and even sports with, and exposes to startling abuse, one of the most sacred objects of civil government, being *the one* upon which all good government rests, entirely fails to command my judgment; and hence I here beg to repeat, which I certainly do with all due deference, that it is most unquestionably my opinion that the Legislature has the power, given by the Constitution, to pass the bill referred to me, being Senate bill No. 1.

I have the honor to be,

Your most obedient servant,

ALBERT WILLIAMS,

Attorney General



[No. 11.]

REPORT of the Committee on Agriculture, relative to making appropriations for the State Agricultural College.

The committee on agriculture, to whom was referred Senate bill No. 38, making appropriations for the State Agricultural College, with instructions to inquire into, and report what sum is necessary to be appropriated to the Agricultural College, to keep the farm and buildings in a suitable state of preservation during the ensuing two years, in case the professors and teachers shall all be discharged and the school closed;

Also, what curtailment in expenses can be made, and the Institution still be kept open for the instruction of pupils; and whether a less number of professors and teachers cannot give the requisite instruction, and report what is the lowest possible sum for which said Institution can be carried on during the next two years, without serious injury to the present and prospective interests of the College, and such other facts as they shall deem proper.

Your committee would report that they have made investigation of the matter referred to them, and would make the following statement of facts, which they find to exist, leaving the

Senate to draw their own conclusions: We find that, by authority of the State Board of Agriculture, the Institution has commenced its regular term, with quite a number of students in attendance, and that the usual course of instruction is being pursued by the professors and teachers, employed by said Board.

The following facts and figures, relating to the duties and labors required of the professors and teachers, and their salaries, may be of interest in determining the amount of the appropriation that should properly be made for the benefit of this Institution.

The President gives instruction in departments required by law, in addition to other duties, at a salary, per annum, of \$1,500 00.

The Professor of Chemistry has to be in the laboratory, with students, a good portion of each day, besides giving instruction in class-room. Salary, per annum, \$1,000 00.

The Professor of Botany has charge of students at work, and has always spent his entire day, when out of class-room, in the garden, taking charge of work. But the appointment, at present is an Instructorship, at \$600 00.

The Instructor of Mathematics has also the application of mathematics, goes into the field with students, with surveying and leveling instruments, &c. Salary per annum, \$600 00.

The Professor of Zoology and Physiology has also Entomology, comparative Anatomy, stock breeding; takes charge of all specimens of Natural History, mounts them for museum, and has work constantly. Salary, \$1,000 00.

The Instructor of the Preparatory Class is in class-room one-half day; he has charge of all records of work, accounts rendered in by students, classifying them, &c. Salary, \$650 00.

Superintendent of the farm, \$800 00.

All the labor on the farm, care of stock, buildings, &c., by students and others, including steward's salary, and all permanent improvements, \$2,500. Expenses of Board of Agriculture, \$700 00. Incidentals, freights, insurances, printing, neo-

essary tools, &c., \$1,000 00. Making, according to this estimate, \$10,350 00.

Your committee also submitted the instructions of the Senate to the State Board of Agriculture, who have made and presented to the committee, the following report:

To the Senate Committee on Agriculture of the Legislature of Michigan :

The undersigned, members of the Board of Agriculture, are of the opinion that the compensation which it is proposed to pay to the present corps of professors, tutors and employes of the Agricultural College, cannot be reduced without detriment to the character and usefulness of the Institution. The Board have already reduced the cost of the educational department, in the sum of eight hundred dollars, by the substitution of two tutors in the place of two professors, and have based their request for the ten thousand dollar appropriation, upon that reduction.

By foregoing all permanent improvements upon the farm, which the Board have had in contemplation, in making their estimate, to wit: a farm house, green house, propagating house, and house or shed for tools and farm implements, the sum asked for might be reduced to \$9,000. The estimate would then stand thus:

President and professors' salaries,.....	\$3,500 00
Tutors,.....	1,800 00
Farm manager,.....	800 00
Steward,.....	300 00
Expenses of Board of Agriculture,.....	600 00
Stock, sheds and repairs,.....	1,000 00
Expenses of boarding hall, and incidentals,.....	1,000 00
Total,.....	<hr/> \$9,000 00

In regard to the inquiry "as to what sum is necessary to be appropriated to the Agricultural College, to keep the farm and buildings in a suitable state of preservation during the ensuing two years, in case the professors and teachers shall all be discharged, and the College closed," we reply, in brief, that the

farm manager now receives \$800 per annum; he would need two assistants, at a cost of \$200 each. For the preservation of the buildings, the laboratory, chemicals, library and museum, which have cost the State over \$40,000, would require the services of an intelligent, active man, at a salary of at least \$600; all this amounting to \$1,800 per annum. The ultimate damages to the College, and the general interests of the State, by adopting this policy, we will not undertake to estimate.

It will be perceived that the foregoing statement makes no provision for instruction in military science, which the Board of Agriculture, in view of the terms of the Congressional grant, and the condition of the country, would most earnestly desire to care for.

In the estimate of the Board, instruction to a limited extent, in military science, may be accomplished by an expenditure (for tuition) of the sum of \$600 per annum.

H. G. WELLS,
JUSTUS GAGE,

Members of the Board of Agriculture.

February 12, 1868.

[No. 12.]

COMMUNICATION from the State Treasurer, relative to the,
negotiation and sale of State Bonds.

STATE TREASURER'S OFFICE, }
Lansing, March 16th, 1863. }

To the Legislature of the State of Michigan:

GENTLEMEN:—At the time my last annual report was made, (Dec. 1st, 1862,) the negotiation of the loan authorized by “an act to provide means for the redemption of the bonds of the State, maturing January 1st, 1863,” approved March 11th, 1861, was then incomplete. Having since been successfully closed, I beg herewith to submit a full report of the negotiation and sale.

In pursuance of sec. 9 of said act, I issued a circular notice, on the first day of July last, and subsequently gave notice through the public press, to the holders of our bonds, inviting, an exchange for the six per cent. bonds authorized to be issued, by the act, limiting the time for the exchange to be made, to the first day of October, and which was subsequently extended to the first day of November. In response to this invitation, I received eleven hundred and twenty-six thousand five hundred and sixty-seven dollars and thirty-one cents (\$1,126,567 31)

in bonds, and four hundred and thirty-two dollars and sixty-nine cents (\$432 69) in cash, for eleven hundred and twenty-seven thousand (\$1,127,000) of new bonds. In order to dispose of the balance of the bonds, I invited, by public advertisement in the cities of New York, Albany, Hartford and Detroit, sealed proposals, to be presented in the city of New York on the 1st day of December last, at which time they were opened, at the office of Messrs. E. Whitehouse, Son & Morrison. The annexed schedule gives you the names of the highest bidders for the bonds, and to whom they were awarded and issued; also, the price paid for each description of bond. The amount of bonds sold was eight hundred and seventy-three thousand (\$873,000) dollars, and the premium realized was nine thousand two hundred and ten dollars, (\$9,210 00,) making the aggregate of eight hundred and eighty-two thousand and two hundred and ten dollars, (\$882,210 00,) which has been paid into the Treasury of the State.

After closing the above negotiation, I gave notice in two of the New York daily newspapers, that all the full-paid and adjusted bonds of the "five million loan," (so called,) would be paid on the first day of January, 1863, on presentation at the Metropolitan Bank, in that city, and that the unadjusted portion of the same issue of bonds would be adjusted and paid at the same time, at the office of the State Treasurer, at Lansing, and also at the Michigan Insurance Bank, in the city of Detroit. So far as I am at present advised, the amount paid in New York is two hundred and fifty thousand six hundred and seventeen dollars and sixty nine cents, (\$250,617 69,) but none have been presented for adjustment and payment, either in Lansing or Detroit. In seeking for a satisfactory reason for the small amount of bonds presented for payment in the months of January and February, I deem it well to call your attention to the fact that a mistake was made in the most of the adjusted bonds, which were issued with two extra interest coupons. This error would naturally mislead the holder of the bond as to its maturity, and may explain the cause of their not having been

presented for payment, especially in view of the fact that the January interest was called for as usual.

Having ascertained that nearly the full amount of unpaid bonds were held by parties in London, and that the interest upon them was regularly collected by Mr. A. Belmont, in New York, I called at his place of business in the month of January last, and informed him that the State had given notice that the bonds would be paid on the first of January, and that the interest had ceased from that time. This fact I suppose has been communicated to the holders of the bonds in England, and the probability is that in a short time they will be received in New York, and payment made.

A portion of the "five million loan" bonds were issued with the provision that the principal and interest would be paid "in gold and silver." In the belief that this language did not impose upon the State any greater obligation than if the ordinary terms, "lawful money of the United States," had been used, I caused payment on our bonds to be made in the legal demand notes of the United States, when the ordinary current funds were not satisfactory. So far as I am advised, the payment has been satisfactory to the holders of the bonds, with two exceptions, in one of which the objector has only an interest coupon for the interest due last January, and in the other case, ten thousand dollars of bonds are held. It was supposed the holders of unadjusted bonds would present them for adjustment or payment at the time of their maturity, but as yet no presentation or demand has been made. The present condition of the "five million loan" account, is as follows:

FULL PAID BONDS.

Amount outstanding as per my last	
annual report,.....	\$177,000 00
Amount exchanged,.....	\$114,000 00
" paid,.....	48,000 00
" outstanding,.....	20,000 00
	<u>\$177,000 00</u>

ADJUSTED BONDS.

Amount outstanding as per my last annual report,	\$1,746,185 00
“ exchanged,.....	\$1,012,567 31
“ paid,.....	207,617 69
“ outstanding,.....	526,000 00
	<hr/> \$1,746,185 00

Part paid unadjusted bonds,.....\$140,000 00
 Which, when adjusted, will amount to..... 80,999 80

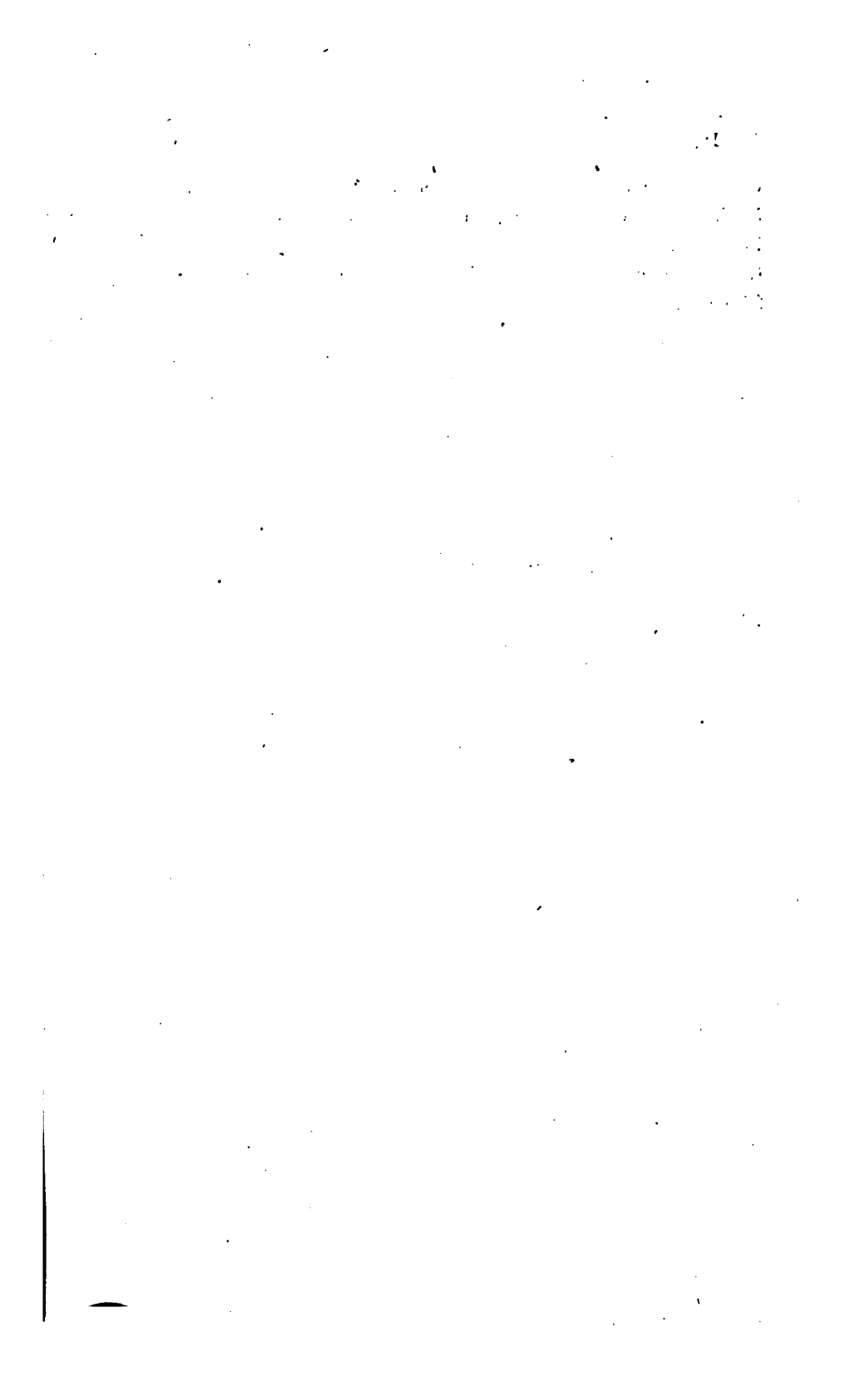
In regard to this last portion of the debt, for the sake of convenient reference, I herewith submit a statement of the legislation had, so far as it relates to the basis upon which the State has authorized the bonds to be adjusted. By provision of act No. 173, approved April 1, 1843, “the holder of any of the above bonds, was permitted to surrender them to the State Treasurer and receive new stock to the amount of \$403 88 for each \$1,000 of said bonds, for principal and interest to January 1, 1846, and adding for subsequent interest, at the rate of six per cent., on \$302 73 on each thousand dollars (\$1,000.) of said bonds, to be computed up to the 1st day of January next after the surrender: *Provided*, The coupons since July, 1841, shall remain attached thereto: *And provided further*, That for missing coupons, \$9 08 was to be deducted for a \$30 coupon, and \$27 24 for a \$90 coupon.”

Under this law, \$399,000 of new adjusted bonds were issued previous to the passage of act No. 105, approved February 12, 1855, which provided that “all holders of that class of State bonds, for which new bonds are directed to be issued by section 8, of act No. 173, of the session laws of 1848, are hereby required within six months from and after the passage of this act, to present such bonds and receive new bonds therefor, according to the provisions of said act; and in case they fail so to present said bonds within the time herein prescribed, no interest shall be allowed on said bonds after that time.”

This act, in effect, stopped the interest on the part-paid bonds, on the 12th day of August, 1855, and fixed the amount at which

each bond of one thousand dollars, should be adjusted at \$578 57, if all the coupons since July, 1841, were attached to the bond. The result of this legislation, was the adjustment of all the part-paid bonds, except the above mentioned amount of \$149,000.

J. OWEN, *State Treasurer.*



SCHEDULE,

Showing the names of the highest bidders for the "two million loan" bonds, the amount awarded to each, as also the price paid by each bidder.

NAME OF BIDDER.	CLASS OF BONDS.	RATE OF BID.	AMOUNT BID FOR & ACCEPTED.	AMOUNT OF PREMIUM.	TOTAL, INCLUDING PREMIUM
J. M. Palisse,.....	10 year 6s	\$100 00	\$ 1,000 00	.....	\$ 1,000 00
F. Bulkley,.....	"	100 00	1,000 00	.....	1,000 00
Livermore, Clews & Co.,.....	"	100 00	10,000 00	.....	10,000 00
	"	100 01	10,000 00	\$ 1 00	10,001 00
	15	100 05	10,000 00	5 00	10,005 00
	"	100 10	10,000 00	10 00	10,010 00
	"	100 12	5,000 00	6 00	5,006 00
Rochester Savings Bank,.....	10	100 35	50,000 00	180 00	50,180 00
	15	100 81	50,000 00	405 00	50,405 00
	20	100 95	50,000 00	475 00	50,475 00
	5	102 70	50,000 00	1,350 00	51,350 00
E. Whitehouse, Son & Morrison,.....	10	100 00	10,000 00	.....	10,000 00
	15	100 00	10,000 00	.....	10,000 00
	"	100 52	1,000 00	5 20	1,005 20
	"	100 25	5,000 00	13 00	5,013 00
	"	100 10	5,000 00	5 00	5,005 05
	20	101 00	5,000 00	50 00	5,050 00
	"	100 75	5,000 00	38 00	5,038 00
	"	100 52	9,000 00	45 80	9,045 80
	10	100 00	20,000 00	.....	20,000 00
	15	100 00	15,000 00	.....	15,000 00
	5	102 00	5,000 00	100 00	5,100 00
Vermilye & Co.,	10	100 00	15,000 00	.....	15,000 00
	15	100 00	10,000 00	.....	10,000 00
	20	101 00	10,000 00	100 00	10,100 00
	"	101 25	10,000 00	125 00	10,125 00
	5	102 00	5,000 00	100 00	5,100 00
	"	101 75	4,000 00	70 00	4,070 00
Rufus H. King,	10	100 00	15,000 00	.....	15,000 00
	15	100 25	25,000 00	70 00	25,070 00
	"	100 00	12,000 00	.....	12,000 00
	20	101 25	50,000 00	630 00	50,630 00
	"	101 11	25,000 00	277 50	25,277 50
	"	100 81	25,000 00	202 50	25,202 50
	"	100 55	25,000 00	140 00	25,140 00
	5	103 81	10,000 00	381 00	10,381 00
	"	103 31	5,000 00	155 50	5,155 50
	"	102 88	10,000 00	288 00	10,288 00
Thos. Olcott,.....	15	100 00	5,000 00	.....	5,000 00
H. T. Morgan & Co.,.....	"	100 00	3,000 00	.....	3,000 00
W. A. Blanchard,.....	"	101 00	10,000 00	100 00	10,100 00
Ambrose K. Ely,.....	5	105 00%	20,000 00	1,025 00	21,025 00
Michigan Insurance Bank,.....	10	100 00	10,000 00	.....	10,000 00
	15	100 00	10,000 00	.....	10,000 00
	5	102 00	25,000 00	500 00	25,500 00
	"	101 90	25,000 00	475 00	25,475 00
	"	101 75	18,000 00	315 00	18,315 00
J. H. Barringer,.....	"	102 05	5,000 00	103 01	5,103 01
	"	102 55	5,000 00	123 00	5,123 00
Cooper, Thompson & Co.,.....	"	102 05	10,000 00	205 00	10,205 00
Gilman, Sons & Co.,.....	"	102 00	2,000 00	40 00	2,040 00
James S. Abeel,.....	"	102 00	3,000 00	60 00	3,060 00
A. W. Langdon,.....	"	102 00	5,000 00	100 00	5,100 00
G. M. Fisher,.....	"	104 55	2,000 00	91 01	2,091 01
Nell Gray,.....	"	102 00	10,000 00	2 00	10,200 00
H. A. Hayden & Co.,.....	"	102 11	5,000 00	105 50	5,105 50
	"	101 81	5,000 00	90 50	5,090 50
Buhl & Ducharme,.....	"	102 00	5,000 00	100 00	5,100 00
	"	102 50	5,000 00	125 00	5,125 00
H. P. Baldwin,.....	"	102 00	4,000 00	80 00	4,080 00
	"	101 00%	4,000 00	75 00	4,075 00
	"	101 00%	3,000 00	52 50	3,052 50
H. Winchester,.....	10	100 00	2,000 00	.....	2,000 00
Brooklyn Savings Bank,.....	"	100 00	50,000 00	.....	50,000 00
	"	100 00	20,000 00	.....	20,000 00
Hosen Webster,.....	"	100 00	5,000 00	.....	5,000 00
			\$373,000 00	\$9 210 00	\$382,210 00

[No. 13.]

REPORT of the Committee on Education, relative to an appropriation of Swamp Lands in aid of certain Colleges of this State.

The committee on public instruction, to whom was referred sundry petitions, asking an appropriation of swamp lands in aid of certain colleges of this State,

Have had the same under consideration, and beg leave to report, that these institutions, so creditable to the enlightened and philanthropic founders and supporters, and which are doing so great and noble a work for the State, in the cause of education, were founded, and have arrived at their present commanding position and influence, by the enlightened enterprise and the liberal benefactions of private individuals, and have never received any pecuniary aid or encouragement, from the State, and scarcely that recognition from the Legislature, of which they are justly deserving.

That they are eminently worthy of fostering care and support, all intelligent, liberal-minded men will readily admit. That they have a strong hold upon the affections of the people,—are deeply imbedded in their hearts, is apparent, not only in their estab-

lishment, organization and growth, thus far, but equally so in the very large number of petitions that are before this body in their behalf; and coming up to us as they do, from all parts of the State, numerous signed by the most respectable and influential classes of our citizens, it is obvious that they have hosts of friends, who will not be content to see them ignored, while others are cared for, not that it is desired to supplant any of *these*, but to have extended to all, in proportion to their relative importance and value, the same kindly care and fostering support.

They are laboring in the same common field to educate the youth of our State, and are exercising no unimportant or inconsiderable influence over the interests of our common schools, and educational system at large.

The Superintendent of Public Instruction in his last report, speaking of them, says: "Sustained solely by the generous charities of christian philanthropists, as were all the earlier colleges of this country, they pour continually into the bosom of the State, the rich contributions of sound learning and educated minds. A careful perusal of their reports, and of some of the State visitors appointed by this department, to visit them, will satisfy every reader of the debt of gratitude we owe them, and of their just claims upon the liberality of the public. May a generous people speedily relieve them from the financial embarrassments under which they are struggling, and a future, bright and prosperous, as their past has been full of toil, fulfill the cherished hopes and philanthropic purposes of their christian founders."

Your committee most fully concur in this opinion, and trust that the time is not far distant when the work being done by them shall not only be fully appreciated, but when the State shall be able and willing to render the aid and encouragement to which they are justly entitled.

In this connection, your committee desire to say that they would gladly give them any aid in their power, consistent with the other interests of the State, and with this view, have already recommended a measure to the consideration of the

Senate, which, though designed more directly to benefit the common schools, by giving them teachers more thoroughly educated and fitted for their position and work, yet would extend some incidental aid to the colleges; would at least be such a recognition of them and their usefulness as would cement the relation between them and the common schools, and strengthen the bond of sympathy between all the educational institutions and interests in the State. There ought to be an entire unity of feeling and action between all these institutions, from our noble University, through all the intermediate departments—the colleges, academies, graded and high schools, down to the primary schools—the whole forming an educational system of which Michigan may justly be proud, and which she can well afford to cherish and support. But it may well be doubted whether the aid asked for by your petitioners would be of any very great advantage to the colleges, and especially so, if grants of State swamp lands should be made to them, (as would doubtless be the case,) upon the terms and conditions of the act of Congress donating them, subject to drainage and reclamation, and liable also to taxation.

The selection and sale would likewise involve still further expense, so that what at first might appear to be an endowment of some value, would dwindle to an insignificant sum, or perhaps prove a burden. But if the proceeds of the sales of these lands, or some part thereof, were constituted a fund, the income of which should be devoted by the State to the purpose above indicated, the object sought by your petitioners would, in the opinion of the committee, be more effectually secured, and such a plan would be less liable to some of the objections which lie against a direct grant of lands, and would also be in accordance with the policy already adopted by the State.

Your committee are not indifferent to the fact that these lands, which, if properly taken care of and husbanded, and judiciously appropriated, might become a source of very great benefit to the State, are being rapidly absorbed, (not to say squandered,) and it is therefore recommended that as much as

possible be saved from this general absorption, and devoted to the purposes of education.

With these views, and believing the whole subject to be worthy of the careful and enlightened consideration of the Legislature, your committee herewith report the petitions back to the Senate, and ask to be discharged from the further consideration of the subject.

GEO. H. FRENCH, *Chairman.*

